

**ITEM A2827**

**FINAL MTREF BUDGET FOR THE PERIOD 2014/15 – 2016/17**

**(O / MM / AA6/ FINANCE / REPORTS 2014/ 34-14)**

**(SECTION 80 FINANCE 22-05-2014) (SPEC MC 23-05-2014) 8/2/1(2014/15 - 2016/17)**

**PURPOSE**

--- The purpose of this report is to table the 2014/15 – 2016/17 Medium-Term Revenue and Expenditure Framework (MTREF) for approval by Council. See **Annexure (pages 14 - 74)**.

**BACKGROUND**

Section 24 of the Municipal Finance Management Act (MFMA) requires that:

“(1) The municipal council must at least 30 days before the start of the budget year consider approval of the annual budget.

(2) An annual budget—

(a) must be approved before the start of the budget year;

(b) is approved by the adoption by the council of a resolution referred to in section 17(3) (a) (i); and

(c) must be approved together with the adoption of resolutions as may be necessary—

(i) imposing any municipal tax for the budget year;

(ii) setting any municipal tariffs for the budget year;

(iii) approving measurable performance objectives for revenue from each source and for each vote in the budget;

(iv) approving any changes to the municipality’s integrated development plan; and

(v) approving any changes to the municipality’s budget-related policies.”

**DISCUSSION**

**Overview of the Annual Budget Process**

Council approved an Integrated Development Plan (IDP) and Budget Process Plan for the 2014 / 2015 Financial Year in August 2013 as required by sections 34 of the Municipal Systems Act (MSA) and 21 of the MFMA. The plan outlined key deadlines for the review of the IDP and adoption of the budget.

Consultation processes were held with stakeholders in terms of the process plan. Furthermore, engagements were held internally through the IDP and Budget Steering Committees to discuss the IDP priorities and budget formulation and implementation.

The Division of Revenue Act 2014 (Act No. 10 of 2014) and the Gauteng Provincial Gazette Extraordinary (No. 56 dated 03 March 2014) were used to determine grants to be received for the 2014/2015 financial year as well as the two outer years (2015/16 and 2016/17).

The draft budget, IDP and tariffs were tabled in Council on 30 March 2014 for consideration. Consultation in the form of public meetings was held during the month of April 2014 to solicit views of the community as required by section 23 of the MFMA. Public notices were publicised in local newspapers and the draft budget, draft IDP and draft tariffs were also publicised on the municipal website.

The final IDP and Budget were also discussed by Senior Management, the IDP/ Budget Steering Committee, Finance S80, the Mayoral Committee and is hereby presented to Council for approval.

### **Overview of alignment of the Budget with the IDP**

The following are the strategic objectives as per the IDP, which are aligned to the Regional Strategic Objectives.

1. Re-inventing our economy
2. Renewing our communities
3. Reviving a sustainable environment
4. Re-integrating our region
5. Releasing human potential
6. Good and sustainable financial governance
7. Deepening democracy

A reconciliation of the strategic objectives and the budget is reflected as per Supporting Tables SA4, SA5 and SA6.

### **Measurable performance objectives and indicators**

MFMA Circular 70 identifies a number of gaps in performance information in local government.

Management has over the current financial year taken steps to address shortcomings in performance management. An amended SDBIP was adopted during the financial year addressing shortcomings identified internally and by the Auditor-General during the 2012/2013 audit. The amended SDBIP was discussed in various meetings including the Performance Audit Committee.

MFMA Circular 13 advises municipality to formulate the Service Delivery and Budget Implementation Plans (SDBIP), after adoption of the budget. The SDBIP will be informed by the approved budget and will be tabled to the Executive Mayor 14 days after approval of the budget, while the final SDBIP will be signed by the Executive Mayor within 28 days of approval of the budget, as legislated.

### **Overview of budget-related policies**

As part of the 2014/15 budget process, municipalities are strongly advised to ensure that the necessary policies and processes are institutionalized to proactively curb prohibited expenditure, poor policy implementation and planning.

All inputs to By-laws and Policies were taken into consideration and the following By-laws and Policies are submitted for final approval:

- Credit Control, Debt Collection and Customer Care Policy - Minor amendments to wording attached as **Annexure (pages 75 - 100)**.

- • Credit Control, Debt Collection and Customer Care By-Laws - Minor amendments to wording attached as **Annexure (pages 187 - 222)**.
- • Property Rates Policy attached as **Annexure (pages 101 - 141)**.
  - Refining category description and definitions linked to categories
  - Add rate ratio's per category
  - Refining wording linked to Exemptions and rebates
- • Rates By-Laws – Minor amendments to wording attached as **Annexure (pages 223 - 226)**.
- • Policy on Access to Free Basic Services - Minor amendment, to reserve the right to conduct an afford ability assessment of account holders regardless of the R150, 000 threshold attached as **Annexure (pages 142 - 156)**.
- • Principals and Policy on Recoverable Debt and Writing off of Irrecoverable Debt - No amendments attached as **Annexure (pages 157 - 166)**.
- • Tariff Policy - Minor amendments to wording attached as **Annexure (pages 167 - 186)**.
- • Tariffs By-Laws – Minor amendments to wording attached as **Annexure (pages 227 - 231)**.

### **Overview of the budget assumptions**

MFMA Budget Circulars 70, 71 and 72 informed assumptions used in this budget. The following CPI's were used to project expenditure for the financial year as well as the two outer years:

|     | 2012   | 2013     | 2014     | 2015 | 2016 |
|-----|--------|----------|----------|------|------|
|     | Actual | Estimate | Forecast |      |      |
| CPI | 5.7%   | 5.9%     | 5.6%     | 5.4% | 5.4% |

Salary increments for the MTREF period are as per Circular 70 and the Salary and Wages Collective Agreement which are 6.8% (5.8% plus one per cent) and 6.4% for the two outer years (5.4% plus one per cent). The CPI for November 2012 to October 2013 is 5.8%.

The Minister of Finance in his 2014 budget speech forecast budget growth of 2.7 for 2014, expected to reach 3.5% by 2016. South Africa needs economic growth of 5% and more to create sufficient jobs. Local government is required to participate in the following programs to achieve economic stability and higher levels of economic growth:

- Promotion of labour intensive programmes to service delivery and to more specifically participate fully in the Expanded Public Works Programme (EPWP)

The municipality participated in the EPWP programme in previous years. Provision of R8,900,000 has been made for the programme in the 2014/2015 financial year. Provision of R10,080,000 and R11,760,000 has been made respectively for the 2015/2016 and the 2016/2017 financial years respectively.

- Expanding investment in infrastructure.
- Municipalities must act as catalysts for economic growth through creating an enabling environment for investment and other activities which foster job creation.
- Securing inclusive growth through investing strategic infrastructure programmes such as electricity generation.

- Implementing the National Development Plan (NDP) through expanding electricity, transport, communications capacity and promoting industrial competitiveness. The capital budget for the 2014/2015 financial year amounts R408,425,000. The budget is for the expansion and renewal of infrastructure. An amount of R83,900,000 relates to electricity projects.
- Building an efficient developmental state through increasing levels of delivery by ensuring improvements to policy formulation, procurement, management systems, developing mechanisms for sharing skilled personnel in critical delivery areas and minimising waste.

Municipal revenues and cash flows are expected to remain under pressure and municipalities are urged to adopt a conservative approach when projecting revenues and cash receipts.

MFMA Circular 70 requires that municipalities must implement cost containment measures as approved by cabinet to eliminate non-priority spending.

The MTBPS proposed changes to the allocations to local government by shifting funds to areas which support economic development.

- The Integrated City Development Grant which provides the eight metros with incentives to improve spatial development was increased in the 2014/2015 financial year.
  - Although there is no allocation for the region in the current financial year, cognisance should be taken that Emfuleni, Sedibeng and Midvaal municipalities will merge after 2016 local government elections to form a metropolitan municipality.
- The Regional Bulk Infrastructure Grant receives additional allocations over the MTREF.
  - The gazetted amount for the Sedibeng region is R150 million. R110 million is gazetted in the 2014 Division of Revenue Bill for the Sebokeng Waste Water Works. The investment in water and sewer infrastructure will assist development in the region.

A new local government equitable share formula has been phased in the 2013/2014 financial year. Note should be taken that in terms of the new formula equitable share allocations for Emfuleni Local Municipality are decreasing over the MTREF period.

Municipalities are again advised that the Supply Chain Compliance Unit will also be focusing on municipal procurement processes. Municipalities are encouraged to introduce greater transparency in their supply chain processes by publishing SCM process outcomes for each bid on their websites.

Municipal Regulations on a Standard Chart of Accounts (SCOA) were published by the Minister in September 2013 and municipalities are required to be SCOA compliant from 01 July 2017.

### **Overview of the budget funding**

The proposed budget for the financial year is R4,974,546,477 which is the operational budget of R4,566,121,130 and the capital budget of R408,425,347.



In terms of section 18 of the MFMA,

“(1) An annual budget may only be funded from—

(a) realistically anticipated revenues to be collected;

(b) cash-backed accumulated funds from previous years’ surpluses not committed for other purposes; and

(c) borrowed funds, but only for the capital budget referred to in section 17(2).

(2) Revenue projections in the budget must be realistic, taking into account—

(a) projected revenue for the current year based on collection levels to date; and

(b) actual revenue collected in previous financial years.”

The municipality’s ability to fund its operations is largely based on its generating own revenue. In 2012/13 the municipality embarked on an exercise to restructure its tariffs. Household sanitation tariffs were equalised, waste tariffs were adjusted by 18% to be cost reflective and the Inclining Block Tariff (IBT) structure for water was restructured.

The following tariff increments are proposed to be effected in the 2014 / 2015 financial year:

|                  |  |
|------------------|--|
| Assessment Rates | - 5.6 % increase on the general rate (Actual rates payable will be based on property valuation increase or decrease) |
| Electricity      | - 7.39 % (Eskom increase to Emfuleni L.M. - 8.06 %)  |
| Water            | - 8.00 % (Rand water increase to Emfuleni L.M. - 8.81 %)   |
| Sanitation       | - 8.00 (water-borne – 70% linkage to water consumption)  |
| Refuse           | - 8.00 %   |
| Other income     | - 8.00 %   |

--- The electricity tariffs are subject to approval by NERSA. Refer to supporting table SA13a for tariffs. A tariff register containing all the tariffs of Council is also attached as an **Annexure (pages 241 - 337)**.

The budgeted collection rate for the 2014/2015 financial year is 88%. The following interventions have been implemented to increase the collection rate to the budgeted level:

- A revenue agency is being established
- A smart-metering project is due for implementation in the 2014/2015 financial year to address billing issues
- A data-cleansing exercise is continuously implemented in to address billing issues
- A service provider was appointed to assist with debt collection
- Increased provision has been made in the budget for the revenue section enhance revenue and debt collection

### **Expenditure on allocations and grant programmes**

Supporting Table SA19 splits grants receipts into National, Provincial and District grants. 72% or R668,210,249 are operational grants and 28% or R263, 686,110 are capital grants. Operational grants include equitable share of R602, 144,000 and subsidies of R44, 745,909.

Conditional grants are spent in terms of the Division of Revenue Act and Service Level Agreements entered into with grantors.

### **Councillor, senior managers and employee benefits**

An increase of 10% was made on the remuneration of Councillors to provide for increases yet to be announced by the MEC for Local Government in terms of the Remuneration of Public Office Bearers Act.

Supporting tables SA22, SA23 and SA24 give further details regarding councillor and employee costs as well as the staff composition of the municipality.

### **Summary of the budget**

#### **Revenue**

Revenue for the 2014 / 2015 financial year is as per table A4 below.

**Table A4 (Revenue)**

| Description<br>R thousand  | 2010/11          | 2011/12          | 2012/13          | Current Year 2013/14 |                  | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|------------------|------------------|------------------|----------------------|------------------|---|------------------------|------------------------|
|  | Audited Outcome  | Audited Outcome  | Audited Outcome  | Original Budget      | Adjusted Budget  | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| <b><u>Revenue By Source</u></b>                                      |                  |                  |                  |                      |                  |   |                        |                        |
| Property rates   | 310,198          | 351,966          | 410,974          | 469,468              | 469,468          | 539,000   | 572,428                | 607,922                |
| Property rates - penalties & collection charges                      | —                | —                |                  |                      |                  |   |                        |                        |
| Service charges - electricity revenue                                | 1,163,243        | 1,415,815        | 1,615,708        | 1,874,199            | 1,874,199        | 1,977,314   | 2,172,186              | 2,345,961              |
| Service charges - water revenue                                      | 420,482          | 492,337          | 667,182          | 756,385              | 868,714          | 946,898   | 1,011,303              | 1,071,509              |
| Service charges - sanitation revenue                                 | 182,002          | 197,320          | 179,502          | 222,375              | 262,816          | 259,158   | 285,074                | 313,581                |
| Service charges - refuse revenue                                     | 105,719          | 109,235          | 128,997          | 155,386              | 155,386          | 171,227   | 180,813                | 191,657                |
| Service charges - other  | 44,874           | 92,403           | 2,536            | 54,427               | 54,427           | 27,564  | 28,762                 | 30,496                 |
| Rental of facilities and equipment                                   | 8,219            | 11,439           | 11,195           | 13,915               | 13,915           | 14,772  | 15,717                 | 16,722                 |
| Interest earned - external investments                               | 14,957           | 16,434           | 10,584           | 8,569                | 8,569            | 11,152  | 9,738                  | 10,361                 |
| Interest earned - outstanding debtors                                | 35,321           | 21,235           | 24,695           | 25,708               | 25,708           | 22,796  | 24,433                 | 26,193                 |
| Dividends received   | 6                | 10               | 3                | —                    | —                | 5   | 5                      | 6                      |
| Fines  | 17,371           | 36,770           | 34,649           | 35,008               | 35,008           | 35,008  | 36,759                 | 38,597                 |
| Licences and permits   | 8                | 13               | 13               | 12                   | 12               | 13  | 14                     | 15                     |
| Agency services  | —                | —                | —                | —                    | —                | —   | —                      | —                      |
| Transfers recognised - operational                                   | 529,648          | 539,842          | 675,710          | 685,819              | 670,803          | 669,140   | 663,161                | 668,345                |
| Other revenue  | 124,582          | —                | 271,593          | 38,799               | 38,799           | 33,075  | 34,848                 | 36,798                 |
| Gains on disposal of PPE   | 655              | 4,474            |                  | 1,324                | 1,324            | 1,414   | 1,504                  | 1,601                  |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>2,957,286</b> | <b>3,289,293</b> | <b>4,033,340</b> | <b>4,341,394</b>     | <b>4,479,149</b> | <b>4,708,536</b>                                    | <b>5,036,743</b>       | <b>5,359,761</b>       |
| Transfers recognised - capital                                       | 143,779          | 296,835          | 166,736          | 181,133              | 190,252          | 266,011   | 396,232                | 437,236                |
| <b>TOTAL REVENUE</b>   | <b>3,101,064</b> | <b>3,556,127</b> | <b>4,033,683</b> | <b>4,522,527</b>     | <b>4,669,401</b> | <b>4,974,546</b>                                    | <b>5,432,975</b>       | <b>5,796,997</b>       |

Detailed information including the 2015/2016 and 2016/2017 outer years is also reflected by Table A4 of the budget tables as well as the supporting tables SA1 and SA25 (breakdown per month). Table A2 gives breakdown per General Finance Statistics (GFS) classification and Table A3 gives the breakdown per cluster.

### **Proposed Expenditure**

Proposed expenditure for the financial year is as follows:

**Table A4 (Expenditure)**

| Description<br><br>R thousand                            | 2010/11          | 2011/12          | 2012/13          | Current Year 2013/14 |                  | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|------------------|------------------|------------------|----------------------|------------------|---|------------------------|------------------------|
|  | Audited Outcome  | Audited Outcome  | Audited Outcome  | Original Budget      | Adjusted Budget  | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| <b><u>Expenditure By Type</u></b>                        |                  |                  |                  |                      |                  |   |                        |                        |
| Employee related costs                                   | 632,652          | 722,195          | 754,323          | 827,886              | 828,479          | 918,945   | 923,067                | 992,288                |
| Remuneration of councillors                              | 22,931           | 25,133           | 26,661           | 41,852               | 42,158           | 47,185  | 50,205                 | 53,418                 |
| Debt impairment  | 243,815          | 314,129          | 457,428          | 461,198              | 549,720          | 438,179   | 404,879                | 558,796                |
| Depreciation & asset impairment                          | 172,408          | 806,175          | 515,341          | 206,188              | 206,188          | 248,527   | 249,317                | 264,515                |
| Finance charges  | 33,519           | 21,976           | 32,425           | 11,343               | 11,343           | 11,897  | 12,658                 | 13,468                 |
| Bulk purchases   | 1,144,545        | 1,574,333        | 1,803,669        | 1,884,859            | 1,884,859        | 1,950,243   | 2,058,325              | 2,182,114              |
| Other materials  | 938              | 3,327            | 2,977            | 3,285                | 3,285            | 8,281   | 8,525                  | 8,948                  |
| Contracted services                                      | 212,857          | 82,415           | 82,581           | 100,949              | 109,449          | 134,239   | 139,833                | 146,430                |
| Transfers and grants                                     | —                | —                | —                | —                    | —                | —   | —                      | —                      |
| Other expenditure  | 362,008          | 534,217          | 608,621          | 658,864              | 704,413          | 808,626   | 874,206                | 973,086                |
| Loss on disposal of PPE                                  | —                | 4,815            | 23,528           |                      |                  |   |                        |                        |
| <b>Total Expenditure (excluding capital expenditure)</b> | <b>2,825,672</b> | <b>4,088,716</b> | <b>4,307,555</b> | <b>4,196,423</b>     | <b>4,339,893</b> | <b>4,566,121</b>                                    | <b>4,721,015</b>       | <b>5,193,062</b>       |
| Contribution to capital expenditure                      |                  |                  |                  | 326,104              | 329,508          | 408,425   | 711,960                | 603,935                |
| <b>TOTAL EXPENDITURE</b>                                 |                  |                  |                  | <b>4,522,527</b>     | <b>4,669,401</b> | <b>4,974,546</b>                                    | <b>5,432,975</b>       | <b>5,796,997</b>       |

Detailed information including the 2015/2016 and 2016/2017 outer years is also reflected by Table A4 of the budget tables as well as the supporting tables SA1 and SA25 (breakdown per month). Table A2 gives breakdown per General Finance Statistics (GFS) classification and Table A3 gives the breakdown per cluster.

The municipality participated in the EPWP programme in previous years and a resolution was taken by Council in 2012 to subsidise the programme from Council funds. R8,900,000 is budgeted for the programme in the 2014/15 financial year. An amount of R4, 191,000 will be received as a grant while an amount of R4, 209,000 will be Council funds. Amounts of R10, 080,000 and R11, 760,000 are provided for in the 2015/16 and the 2016/17 financial years to be funded wholly from Council funds. The programme had 465 EPWP personnel in the 2013/14 financial year.

Council has entered into a full maintenance lease for provision of Council vehicles. Provision made in the proposed budget is R75, 003,856. Budget provision of R80 million for roads maintenance including potholes is made in this budget.

Provision for critical vacant posts in this proposed budget is R20 million. The amount will be prioritised based on the criticality of vacant posts. The vacancy rate reported in the 2012/13 annual report is 45%.

Skills development will be essential for current personnel and the training budget amounts to R10, 884,742. An amount of R5, 915,925 is provided for uniforms while an amount of R801, 367 is provided for loose tools in various departments.

To enhance revenue collection provision of R67 million has been made under various votes in the revenue and debt collection departments (contracted services, special projects, postage, etc.).

An amount of R4, 000,000 is provided for the establishment of entities during the 2014/15 financial year. The following entities will be established:

- Electricity
- Metsi-a-Lekoa
- Revenue

The municipality currently has no established entities.

### **Capital Budget**

The Proposed Capital Budget for the MTREF is as follows:

**Table A5 (Funding of Capital expenditure)**

| Description<br><br>R thousand               | 2010/11            | 2011/12            | 2012/13            | Current Year<br>2013/14 |                    | 2014/15 Medium Term<br>Revenue & Expenditure<br>Framework |                              |                              |
|---|--------------------|--------------------|--------------------|-------------------------|--------------------|---|------------------------------|------------------------------|
|   | Audited<br>Outcome | Audited<br>Outcome | Audited<br>Outcome | Original<br>Budget      | Adjusted<br>Budget | Budget<br>Year<br>2014/15                                 | Budget<br>Year +1<br>2015/16 | Budget<br>Year +2<br>2016/17 |
| <b><u>Funded by:</u></b>                    |                    |                    |                    |                         |                    |   |                              |                              |
| National Government                         | 142,030            | 154,249            | 201,583            | 159,433                 | 167,403            | 265,151   | 394,132                      | 435,136                      |
| Provincial Government                       | 5,839              | 6,272              | 81                 | 21,700                  | 22,850             | 1,819   | 2,100                        | 2,100                        |
| District Municipality                       |                    |                    |                    |                         | –                  | 2,704   |                              |                              |
| Other transfers and grants                  |                    |                    |                    |                         | –                  | 300   |                              |                              |
| <b>Transfers recognised – capital</b>       | <b>147,869</b>     | <b>160,521</b>     | <b>201,664</b>     | <b>181,133</b>          | <b>190,252</b>     | <b>269,974</b>  | <b>396,232</b>               | <b>437,236</b>               |
| <b>Public contributions &amp; donations</b> |                    |                    |                    |                         |                    |   |                              |                              |
| <b>Borrowing</b>                            |                    |                    |                    |                         |                    |   |                              |                              |
| <b>Internally generated funds</b>           | 125,525            | 30,168             | 45,001             | 144,971                 | 139,256            | 138,451   | 315,728                      | 166,700                      |
| <b>Total Capital Funding</b>                | <b>273,394</b>     | <b>190,689</b>     | <b>246,665</b>     | <b>326,104</b>          | <b>329,508</b>     | <b>408,425</b>  | <b>711,960</b>               | <b>603,935</b>               |

The capital list for the MTREF period is reflected as per supporting table SA36. Further breakdown of the Capital budget per vote and department is given in Table A5.

Supporting tables SA34a, SA34b, SA34c, SA34d and SA35 give further information on the capital budget.

### **Monthly targets for revenue, expenditure and cash flow**

Monthly projections of revenue, expenditure and cash flow are informed by previous trends. Performance on these projections is reported to the office of the executive mayor, the provincial and the national treasury in terms of the monthly budget statement required by section 71 of MFMA.

The projections are given in supporting tables SA25 to SA30.

### **Other supporting documentation**

The following supporting documentation is also attached:

- • Property Rates Levies (**Annexure (pages 232 - 240))**
- • Budget-related policies (**Annexure (pages 57 - 231))**
- • Tariffs (**Annexure (pages 241 - 337))**
- • Municipal Managers quality certificate (**Annexure (page 338))**

### **RECOMMENDED THAT**

in terms of MFMA section 24(2) (c) and regulation 17(2) of the Municipal Budget and Reporting Regulations, Council hereby;

1. approve the 2014/15 – 2016-17 MTREF Budget of R4,974,546,477 which comprises of the Operational Expenditure of R4,566,121,130 and Capital Expenditure of R408,425,347, as contained in the following tables attached to the report as **Annexure (pages 22 - 74)**:
  - a) Table A1 - Budget Summary;
  - b) Table A2 - Budgeted Financial Performance (Revenue and expenditure by standard classification);
  - c) Table A3 - Budgeted Financial Performance (Revenue and Expenditure by Municipal Vote);
  - d) Table A4 - Budgeted Financial Performance (Revenue and Expenditure);
  - e) Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding;
  - f) Table A6 - Budgeted Financial Position;
  - g) Table A7- Budgeted Cash Flows;
  - h) Table A8 - Cash backed reserves / accumulated surplus reconciliation; and
  - i) Table A9 - Asset management; and
  - j) Table A10 - Basic Service Delivery Measurement
2. approve supporting budget tables SA1 to SA36 containing additional information on the proposed budget;
3. take cognisance of all inputs and approve the following Policies:
  - Credit Control, Debt Collection and Customer Care Policy
  - Property Rates Policy
  - Policy on Access to Free Basic Services
  - Principals and Policy on Recoverable Debt and Writing off of Irrecoverable Debt
  - Tariff policy;

4. take cognisance of all inputs and approve the following By-Laws:
  - Credit Control, Debt Collection and Customer Care By-Laws
  - Rates By-Laws
  - Tariffs By-Laws;
5. approve the Rates, Levies, Taxes and other tariffs attached to the report as **Annexure (pages 75 - 337)** for the 2014/2015 Financial Year and that after approval the Determination of Rate Levies attached to the report as **Annexure (pages 232 - 240)** be promulgated as required in terms of Section 14(2) of the Local Government: Municipal Property Rates Act, No 6 of 2004; and
6. take note that the Electricity Tariffs are subject to approval by the Electricity Regulatory Body (NERSA).

Choose name from list - Table A1 Consolidated Budget Summary

| Description  | 2010/11          | 2011/12          | 2012/13          | Current Year 2013/14 |                  |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|------------------|------------------|------------------|----------------------|------------------|--------------------|-------------------|---|------------------------|------------------------|
|  | Audited Outcome  | Audited Outcome  | Audited Outcome  | Original Budget      | Adjusted Budget  | Full Year Forecast | Pre-audit outcome | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| <b>R thousands</b>   |                  |                  |                  |                      |                  |                    |                   |   |                        |                        |
| <b>Financial Performance</b>   |                  |                  |                  |                      |                  |                    |                   |   |                        |                        |
| Property rates   | 310,198          | 351,966          | 410,974          | 469,468              | 469,468          | -                  | -                 | 539,000   | 572,428                | 607,922                |
| Service charges  | 1,916,320        | 2,201,819        | 2,591,388        | 3,062,772            | 3,215,543        | -                  | -                 | 3,382,161   | 3,678,137              | 3,953,204              |
| Investment revenue   | 14,957           | 10,106           | 10,584           | 8,569                | 8,569            | -                  | -                 | 11,152  | 9,738                  | 10,361                 |
| Transfers recognised - operational                                   | 529,648          | 687,285          | 640,782          | 685,819              | 670,803          | -                  | -                 | 668,640   | 663,161                | 668,345                |
| Other own revenue  | 186,163          | 144,431          | 178,292          | 114,765              | 114,765          | -                  | -                 | 107,083   | 113,280                | 119,930                |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>2,957,286</b> | <b>3,395,606</b> | <b>3,832,019</b> | <b>4,341,394</b>     | <b>4,479,149</b> | <b>-</b>           | <b>-</b>          | <b>4,708,036</b>                                    | <b>5,036,743</b>       | <b>5,359,761</b>       |
| Employee costs   | 632,652          | 722,195          | 754,323          | 827,886              | 828,479          | -                  | -                 | 918,945   | 923,067                | 992,288                |
| Remuneration of councillors  | 22,931           | 25,133           | 26,661           | 41,852               | 42,158           | -                  | -                 | 47,185  | 50,205                 | 53,418                 |
| Depreciation & asset impairment                                      | 172,408          | 806,175          | 515,341          | 206,188              | 206,188          | -                  | -                 | 235,021   | 249,317                | 264,515                |
| Finance charges  | 33,519           | 21,976           | 32,425           | 11,343               | 11,343           | -                  | -                 | 11,897  | 12,658                 | 13,468                 |
| Materials and bulk purchases   | 1,145,482        | 1,577,660        | 1,806,646        | 1,888,144            | 1,888,144        | -                  | -                 | 1,958,524   | 2,066,850              | 2,191,061              |
| Transfers and grants   | -                | -                | -                | -                    | -                | -                  | -                 | -   | -                      | -                      |
| Other expenditure  | 818,679          | 935,577          | 1,172,158        | 1,221,010            | 1,363,581        | -                  | -                 | 1,394,050   | 1,418,918              | 1,678,312              |
| <b>Total Expenditure</b>   | <b>2,825,672</b> | <b>4,088,716</b> | <b>4,307,555</b> | <b>4,196,423</b>     | <b>4,339,893</b> | <b>-</b>           | <b>-</b>          | <b>4,565,621</b>                                    | <b>4,721,015</b>       | <b>5,193,062</b>       |
| <b>Surplus/(Deficit)</b>   | <b>131,614</b>   | <b>(693,110)</b> | <b>(475,536)</b> | <b>144,971</b>       | <b>139,256</b>   | <b>-</b>           | <b>-</b>          | <b>142,415</b>                                      | <b>315,728</b>         | <b>166,700</b>         |
| Transfers recognised - capital                                       | 143,779          | 160,521          | 201,664          | 181,133              | 190,252          | -                  | -                 | 266,011   | 396,232                | 437,236                |
| Contributions recognised - capital & contributed assets              | -                | -                | -                | -                    | -                | -                  | -                 | -   | -                      | -                      |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> | <b>275,393</b>   | <b>(532,589)</b> | <b>(273,872)</b> | <b>326,104</b>       | <b>329,508</b>   | <b>-</b>           | <b>-</b>          | <b>408,425</b>                                      | <b>711,960</b>         | <b>603,935</b>         |
| Share of surplus/ (deficit) of associate                             | -                | -                | -                | -                    | -                | -                  | -                 | -   | -                      | -                      |
| <b>Surplus/(Deficit) for the year</b>                                | <b>275,393</b>   | <b>(532,589)</b> | <b>(273,872)</b> | <b>326,104</b>       | <b>329,508</b>   | <b>-</b>           | <b>-</b>          | <b>408,425</b>                                      | <b>711,960</b>         | <b>603,935</b>         |
| <b>Capital expenditure &amp; funds sources</b>                       |                  |                  |                  |                      |                  |                    |                   |   |                        |                        |
| <b>Capital expenditure</b>   | <b>273,394</b>   | <b>190,689</b>   | <b>246,665</b>   | <b>326,104</b>       | <b>329,508</b>   | <b>-</b>           | <b>-</b>          | <b>408,425</b>                                      | <b>711,960</b>         | <b>603,935</b>         |
| Transfers recognised - capital                                       | 147,869          | 160,521          | 201,664          | 181,133              | 190,252          | -                  | -                 | 269,974   | 396,232                | 437,236                |
| Public contributions & donations                                     | -                | -                | -                | -                    | -                | -                  | -                 | -   | -                      | -                      |
| Borrowing  | -                | -                | -                | -                    | -                | -                  | -                 | -   | -                      | -                      |
| Internally generated funds   | 125,525          | 30,168           | 45,001           | 144,971              | 139,256          | -                  | -                 | 138,451   | 315,728                | 166,700                |
| <b>Total sources of capital funds</b>                                | <b>273,394</b>   | <b>190,689</b>   | <b>246,665</b>   | <b>326,104</b>       | <b>329,508</b>   | <b>-</b>           | <b>-</b>          | <b>408,425</b>                                      | <b>711,960</b>         | <b>603,935</b>         |
| <b>Financial position</b>  |                  |                  |                  |                      |                  |                    |                   |   |                        |                        |
| Total current assets   | 443,494          | 676,125          | 688,058          | 2,146,732            | 2,146,732        | -                  | -                 | 889,550   | 921,230                | 943,004                |
| Total non current assets   | 2,585,238        | 10,608,217       | 11,588,890       | 10,550,501           | 10,550,501       | -                  | -                 | 10,153,893  | 10,503,599             | 10,769,919             |
| Total current liabilities  | 792,059          | 799,395          | 738,532          | 556,278              | 556,278          | -                  | -                 | 464,210   | 414,210                | 364,210                |
| Total non current liabilities  | 295,263          | 328,287          | 346,740          | 395,907              | 395,907          | -                  | -                 | 350,175   | 350,175                | 350,175                |
| Community wealth/Equity  | 2,158,103        | 10,190,232       | 11,191,677       | 11,745,048           | 11,754,148       | -                  | -                 | 10,229,057  | 10,660,444             | 10,998,537             |
| <b>Cash flows</b>  |                  |                  |                  |                      |                  |                    |                   |   |                        |                        |
| Net cash from (used) operating                                       | 296,265          | 272,432          | 251,349          | 501,673              | 501,673          | -                  | -                 | 664,656   | 988,113                | 939,947                |
| Net cash from (used) investing                                       | (217,728)        | (190,766)        | (246,562)        | (324,780)            | (324,780)        | -                  | -                 | (407,011)   | (710,456)              | (637,335)              |
| Net cash from (used) financing                                       | (95,867)         | (78,647)         | (4,868)          | -                    | -                | -                  | -                 | -   | -                      | -                      |
| <b>Cash/cash equivalents at the year end</b>                         | <b>124,767</b>   | <b>127,786</b>   | <b>127,704</b>   | <b>304,597</b>       | <b>176,893</b>   | <b>-</b>           | <b>-</b>          | <b>385,349</b>                                      | <b>663,005</b>         | <b>965,618</b>         |
| <b>Cash backing/surplus reconciliation</b>                           |                  |                  |                  |                      |                  |                    |                   |   |                        |                        |
| Cash and investments available                                       | 93,635           | 94,248           | 127,704          | 300,000              | 300,000          | -                  | -                 | 250,000   | 280,000                | 300,000                |
| Application of cash and investments                                  | 253,124          | 296,988          | 241,105          | (1,402,109)          | (1,337,674)      | -                  | -                 | (248,979)   | (310,180)              | (344,922)              |
| <b>Balance - surplus (shortfall)</b>                                 | <b>(159,489)</b> | <b>(202,740)</b> | <b>(113,401)</b> | <b>1,702,109</b>     | <b>1,637,674</b> | <b>-</b>           | <b>-</b>          | <b>498,979</b>                                      | <b>590,180</b>         | <b>644,922</b>         |
| <b>Asset management</b>  |                  |                  |                  |                      |                  |                    |                   |   |                        |                        |
| Asset register summary (WDV)   | 494,898          | 9,631,550        | 1,126,589        | 9,631,550            | 9,631,550        | -                  | 1,188,515         | 1,188,515   | 1,267,920              | 1,337,760              |
| Depreciation & asset impairment                                      | 172,408          | 806,175          | 515,341          | 206,188              | 206,188          | -                  | 235,021           | 235,021   | 249,317                | 264,515                |
| Renewal of Existing Assets   | 112,476          | 78,920           | 115,462          | 104,058              | 101,610          | -                  | -                 | 125,306   | 227,292                | 163,399                |
| Repairs and Maintenance  | 145,570          | 205,289          | 129,219          | 167,790              | 167,110          | -                  | 213,123           | 213,123   | 224,113                | 242,248                |
| <b>Free services</b>   |                  |                  |                  |                      |                  |                    |                   |   |                        |                        |
| Cost of Free Basic Services provided                                 | 104,460          | 109,683          | -                | 18,451               | 18,451           | -                  | 19,927            | 19,927  | 21,521                 | 23,243                 |
| Revenue cost of free services provided                               | 105,000          | 115,500          | -                | 33,451               | 33,451           | -                  | 35,767            | 35,767  | 38,248                 | 40,907                 |
| <b>Households below minimum service level</b>                        |                  |                  |                  |                      |                  |                    |                   |   |                        |                        |
| Water:   | -                | -                | -                | -                    | -                | -                  | -                 | -   | -                      | -                      |
| Sanitation/sewerage:   | -                | -                | -                | -                    | -                | -                  | -                 | -   | -                      | -                      |
| Energy:  | -                | -                | -                | -                    | -                | -                  | -                 | -   | -                      | -                      |
| Refuse:  | 0                | 0                | 0                | -                    | -                | -                  | -                 | -   | -                      | -                      |

Choose name from list - Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by standard classification)

| Standard Classification Description        | Ref      | 2010/11         | 2011/12         | 2012/13         | Current Year 2013/14 |                 |                    | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
|  |          | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| <b>R thousand</b>                          | <b>1</b> |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Revenue - Standard</b>                  |          |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Governance and administration</b>       |          | 924,630         | 1,344,478       | 1,408,877       | 1,154,150            | 1,166,644       | -                  | 1,308,190   | 1,457,995              | 1,531,534              |
| Executive and council                      |          | -               | 355,727         | 415,064         | -                    | -               | -                  | -   | -                      | -                      |
| Budget and treasury office                 |          | 922,179         | 976,972         | 854,632         | 1,151,389            | 1,163,884       | -                  | 1,303,602   | 1,453,121              | 1,526,361              |
| Corporate services                         |          | 2,451           | 11,779          | 139,182         | 2,761                | 2,761           | -                  | 4,587   | 4,874                  | 5,173                  |
| <b>Community and public safety</b>         |          | 80,362          | 96,832          | 90,064          | 93,771               | 95,431          | -                  | 97,920  | 106,159                | 111,802                |
| Community and social services              |          | 12,505          | 13,687          | 12,276          | 12,766               | 14,237          | -                  | 15,461  | 19,165                 | 19,725                 |
| Sport and recreation                       |          | 142             | 74              | 161             | 143                  | 143             | -                  | 63  | 66                     | 71                     |
| Public safety                              |          | 21,835          | 39,492          | 36,021          | 37,188               | 37,188          | -                  | 35,854  | 37,652                 | 39,540                 |
| Housing                                    |          | 9,056           | -               | 7,921           | 10,137               | 10,137          | -                  | 10,827  | 11,520                 | 12,257                 |
| Health                                     |          | 36,823          | 43,579          | 33,684          | 33,537               | 33,725          | -                  | 35,715  | 37,755                 | 40,210                 |
| <b>Economic and environmental services</b> |          | 478             | 9,345           | 34,878          | 196,969              | 176,919         | -                  | 172,084   | 175,480                | 183,890                |
| Planning and development                   |          | 310             | 9,345           | 24,602          | 187,573              | 167,523         | -                  | 162,102   | 164,850                | 172,571                |
| Road transport                             |          | 168             | -               | 121             | 127                  | 127             | -                  | 110   | 116                    | 122                    |
| Environmental protection                   |          | -               | -               | 10,154          | 9,270                | 9,270           | -                  | 9,872   | 10,514                 | 11,197                 |
| <b>Trading services</b>                    |          | 2,095,594       | 2,105,472       | 2,499,864       | 3,077,636            | 3,230,407       | -                  | 3,395,852   | 3,693,342              | 3,969,771              |
| Electricity                                |          | 1,307,246       | 1,415,815       | 1,479,947       | 1,906,333            | 1,906,333       | -                  | 1,995,526   | 2,191,779              | 2,367,049              |
| Water                                      |          | 476,523         | 492,337         | 696,108         | 765,395              | 877,724         | -                  | 956,696   | 1,021,801              | 1,082,758              |
| Waste water management                     |          | 198,084         | 99,406          | 183,669         | 225,670              | 266,112         | -                  | 262,654   | 288,806                | 317,565                |
| Waste management                           |          | 113,742         | 97,914          | 140,141         | 180,238              | 180,238         | -                  | 180,977   | 190,956                | 202,399                |
| <b>Other</b>                               | 4        | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>Total Revenue - Standard</b>            | 2        | 3,101,064       | 3,556,127       | 4,033,683       | 4,522,527            | 4,669,401       | -                  | 4,974,046   | 5,432,975              | 5,796,997              |
| <b>Expenditure - Standard</b>              |          |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Governance and administration</b>       |          | 525,169         | 1,525,436       | 1,143,062       | 881,999              | 934,704         | -                  | 1,092,744   | 1,114,297              | 1,216,610              |
| Executive and council                      |          | 144,716         | 105,862         | 156,334         | 192,544              | 202,462         | -                  | 254,221   | 277,648                | 326,260                |
| Budget and treasury office                 |          | 316,159         | 1,030,456       | 361,680         | 508,087              | 540,874         | -                  | 455,594   | 481,404                | 508,687                |
| Corporate services                         |          | 64,294          | 389,118         | 625,048         | 181,368              | 191,368         | -                  | 382,929   | 355,245                | 381,663                |
| <b>Community and public safety</b>         |          | 314,809         | 303,135         | 390,796         | 403,097              | 404,693         | -                  | 448,005   | 478,344                | 509,065                |
| Community and social services              |          | 85,791          | 85,670          | 148,002         | 122,054              | 120,462         | -                  | 138,199   | 149,285                | 158,241                |
| Sport and recreation                       |          | 31,628          | 28,963          | 31,871          | 38,318               | 38,318          | -                  | 37,670  | 40,128                 | 42,923                 |
| Public safety                              |          | 139,161         | 111,599         | 145,091         | 163,584              | 166,584         | -                  | 192,611   | 203,847                | 216,775                |
| Housing                                    |          | 12,815          | 19,302          | 15,239          | 19,645               | 19,645          | -                  | 17,713  | 18,974                 | 20,326                 |
| Health                                     |          | 45,413          | 57,602          | 50,593          | 59,496               | 59,684          | -                  | 61,813  | 66,110                 | 70,800                 |
| <b>Economic and environmental services</b> |          | 241,283         | 200,168         | 177,199         | 309,328              | 301,236         | -                  | 299,233   | 313,242                | 340,252                |
| Planning and development                   |          | 29,361          | 11,146          | 53,036          | 89,484               | 81,391          | -                  | 50,241  | 49,881                 | 61,477                 |
| Road transport                             |          | 203,122         | 178,564         | 113,977         | 208,968              | 208,968         | -                  | 236,986   | 250,586                | 265,182                |
| Environmental protection                   |          | 8,800           | 10,458          | 10,186          | 10,877               | 10,877          | -                  | 12,005  | 12,774                 | 13,593                 |
| <b>Trading services</b>                    |          | 1,744,410       | 2,059,977       | 2,596,474       | 2,601,999            | 2,699,260       | -                  | 2,725,639   | 2,815,131              | 3,127,135              |
| Electricity                                |          | 983,255         | 1,254,020       | 1,415,339       | 1,515,367            | 1,515,367       | -                  | 1,965,883   | 2,003,933              | 2,257,508              |
| Water                                      |          | 321,399         | 512,175         | 970,153         | 688,941              | 641,433         | -                  | 547,915   | 582,139                | 618,543                |
| Waste water management                     |          | 256,040         | 166,056         | 119,894         | 245,418              | 381,667         | -                  | 116,034   | 128,168                | 138,469                |
| Waste management                           |          | 183,716         | 127,726         | 91,089          | 152,273              | 160,793         | -                  | 95,807  | 100,891                | 112,615                |
| <b>Other</b>                               | 4        | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>Total Expenditure - Standard</b>        | 3        | 2,825,672       | 4,088,716       | 4,307,530       | 4,196,423            | 4,339,893       | -                  | 4,565,621   | 4,721,015              | 5,193,062              |
| <b>Surplus/(Deficit) for the year</b>      |          | 275,393         | (532,589)       | (273,848)       | 326,104              | 329,508         | -                  | 408,425   | 711,960                | 603,935                |

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification



Choose name from list - Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by standard classification)

| Standard Classification Description     | Ref | 2010/11         | 2011/12         | 2012/13         | Current Year 2013/14 |                 |                    | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| R thousand                              | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| Revenue - Standard                      |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Municipal governance and administration |     | 924,630         | 1,344,478       | 1,408,877       | 1,154,150            | 1,166,644       | -                  | 1,308,190   | 1,457,995              | 1,531,534              |
| Executive and council                   |     | -               | 355,727         | 415,064         | -                    | -               | -                  | -   | -                      | -                      |
| Mayor and Council                       |     | -               | 355,727         | 415,062         |                      |                 |                    | -   | -                      | -                      |
| Municipal Manager                       |     | -               | -               | 2               |                      |                 |                    | -   | -                      | -                      |
| Budget and treasury office              |     | 922,179         | 976,972         | 854,632         | 1,151,389            | 1,163,884       |                    | 1,303,602   | 1,453,121              | 1,526,361              |
| Corporate services                      |     | 2,451           | 11,779          | 139,182         | 2,761                | 2,761           | -                  | 4,587   | 4,874                  | 5,173                  |
| Human Resources                         |     | 500             | 3,116           | 3,133           | 1,100                | 1,100           |                    | 3,056   | 3,245                  | 3,440                  |
| Information Technology                  |     | 100             | -               | 2               | -                    | -               |                    | -   | -                      | -                      |
| Property Services                       |     | 551             | 1,869           | 1,106           | 1,661                | 1,661           |                    | 1,105   | 1,176                  | 1,251                  |
| Other Admin                             |     | 1,300           | 6,794           | 134,940         | -                    | -               |                    | 426   | 453                    | 482                    |
| Community and public safety             |     | 80,362          | 96,832          | 90,064          | 93,771               | 95,431          | -                  | 97,920  | 106,159                | 111,802                |
| Community and social services           |     | 12,505          | 13,687          | 12,276          | 12,766               | 14,237          | -                  | 15,461  | 19,165                 | 19,725                 |
| Libraries and Archives                  |     | 4,841           | 7,441           | 1,628           | 1,974                | 3,446           |                    | 4,809   | 8,272                  | 8,576                  |
| Museums & Art Galleries etc             |     | -               | -               | -               | -                    | -               |                    |   |                        |                        |
| Community halls and Facilities          |     | 1,665           | 1,031           | 3,049           | 3,515                | 3,515           |                    | 3,754   | 3,995                  | 4,250                  |
| Cemeteries & Crematoriums               |     | 6,000           | 5,215           | 5,494           | 6,521                | 6,521           |                    | 6,893   | 6,893                  | 6,893                  |
| Child Care                              |     | -               | -               | -               | -                    | -               |                    |   |                        |                        |
| Aged Care                               |     | -               | -               | -               | -                    | -               |                    |   |                        |                        |
| Other Community                         |     | -               | -               | -               | -                    | -               |                    |   |                        |                        |
| Other Social                            |     | -               | -               | 2,105           | 755                  | 755             |                    | 5   | 5                      | 5                      |
| Sport and recreation                    |     | 142             | 74              | 161             | 143                  | 143             |                    | 63  | 66                     | 71                     |
| Public safety                           |     | 21,835          | 39,492          | 36,021          | 37,188               | 37,188          | -                  | 35,854  | 37,652                 | 39,540                 |
| Police                                  |     | 21,755          | 37,499          | 35,005          | 35,410               | 35,410          |                    | 35,121  | 36,877                 | 38,721                 |
| Fire                                    |     | 65              | 1,993           | 988             | 1,751                | 1,751           |                    | 715   | 756                    | 799                    |
| Civil Defence                           |     | 15              | -               | 28              | 28                   | 28              |                    | 18  | 20                     | 21                     |
| Street Lighting                         |     | -               | -               | -               | -                    | -               |                    | -   | -                      | -                      |
| Other                                   |     | -               | -               | -               | -                    | -               |                    | -   | -                      | -                      |
| Housing                                 |     | 9,056           | -               | 7,921           | 10,137               | 10,137          |                    | 10,827  | 11,520                 | 12,257                 |
| Health                                  |     | 36,823          | 43,579          | 33,684          | 33,537               | 33,725          | -                  | 35,715  | 37,755                 | 40,210                 |
| Clinics                                 |     | 36,823          | 43,579          | 33,684          | 33,537               | 33,725          |                    | 35,715  | 37,755                 | 40,210                 |
| Ambulance                               |     | -               | -               | -               | -                    | -               |                    |   |                        |                        |
| Other                                   |     | -               | -               | -               | -                    | -               |                    |   |                        |                        |
| Economic and environmental services     |     | 478             | 9,345           | 34,878          | 196,969              | 176,919         | -                  | 172,084   | 175,480                | 183,890                |
| Planning and development                |     | 310             | 9,345           | 24,602          | 187,573              | 167,523         | -                  | 162,102   | 164,850                | 172,571                |
| Economic Development/Planning           |     | 230             | 590             | 24,446          | 187,390              | 167,340         |                    | 161,918   | 164,648                | 172,349                |
| Town Planning/Building enforcement      |     | 80              | 8,755           | 156             | 184                  | 184             |                    | 184   | 202                    | 222                    |
| Licensing & Regulation                  |     | -               | -               | -               | -                    | -               |                    |   |                        |                        |
| Road transport                          |     | 168             | -               | 121             | 127                  | 127             | -                  | 110   | 116                    | 122                    |
| Roads                                   |     | -               | -               | -               | -                    | -               |                    | -   | -                      | -                      |
| Public Buses                            |     | -               | -               | -               | -                    | -               |                    |   |                        |                        |
| Parking Garages                         |     | 168             | -               | 121             | 127                  | 127             |                    | 110   | 116                    | 122                    |
| Vehicle Licensing and Testing           |     | -               | -               | -               | -                    | -               |                    |   |                        |                        |
| Other                                   |     | -               | -               | -               | -                    | -               |                    |   |                        |                        |
| Environmental protection                |     | -               | -               | 10,154          | 9,270                | 9,270           | -                  | 9,872   | 10,514                 | 11,197                 |
| Pollution Control                       |     | -               | -               | -               | -                    | -               |                    |   |                        |                        |
| Biodiversity & Landscape                |     | -               | -               | -               | -                    | -               |                    |   |                        |                        |
| Other                                   |     | -               | -               | 10,154          | 9,270                | 9,270           |                    | 9,872   | 10,514                 | 11,197                 |
| Trading services                        |     | 2,095,594       | 2,105,472       | 2,499,864       | 3,077,636            | 3,230,407       | -                  | 3,395,852   | 3,693,342              | 3,969,771              |
| Electricity                             |     | 1,307,246       | 1,415,815       | 1,479,947       | 1,906,333            | 1,906,333       | -                  | 1,995,526   | 2,191,779              | 2,367,049              |
| Electricity Distribution                |     | 1,307,246       | 1,415,815       | 1,479,947       | 1,906,333            | 1,906,333       |                    | 1,995,526   | 2,191,779              | 2,367,049              |
| Electricity Generation                  |     | -               | -               | -               | -                    | -               |                    |   |                        |                        |
| Water                                   |     | 476,523         | 492,337         | 696,108         | 765,395              | 877,724         | -                  | 956,696   | 1,021,801              | 1,082,758              |
| Water Distribution                      |     | 476,523         | 492,337         | 696,108         | 765,395              | 877,724         |                    | 956,696   | 1,021,801              | 1,082,758              |
| Water Storage                           |     | -               | -               | -               | -                    | -               |                    |   |                        |                        |
| Waste water management                  |     | 198,084         | 99,406          | 183,669         | 225,670              | 266,112         | -                  | 262,654   | 288,806                | 317,565                |
| Sewerage                                |     | 198,084         | 99,406          | 183,669         | 225,670              | 266,112         |                    | 262,654   | 288,806                | 317,565                |
| Storm Water Management                  |     | -               | -               | -               | -                    | -               |                    |   |                        |                        |
| Public Toilets                          |     | -               | -               | -               | -                    | -               |                    |   |                        |                        |
| Waste management                        |     | 113,742         | 97,914          | 140,141         | 180,238              | 180,238         | -                  | 180,977   | 190,956                | 202,399                |
| Solid Waste                             |     | 113,742         | 97,914          | 140,141         | 180,238              | 180,238         |                    | 180,977   | 190,956                | 202,399                |
| Other                                   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Air Transport                           |     | -               | -               | -               | -                    | -               |                    | -   | -                      | -                      |
| Abattoirs                               |     | -               | -               | -               | -                    | -               |                    | -   | -                      | -                      |
| Tourism                                 |     | -               | -               | -               | -                    | -               |                    | -   | -                      | -                      |
| Forestry                                |     | -               | -               | -               | -                    | -               |                    | -   | -                      | -                      |
| Markets                                 |     | -               | -               | -               | -                    | -               |                    | -   | -                      | -                      |
| Total Revenue - Standard                | 2   | 3,101,064       | 3,556,127       | 4,033,683       | 4,522,527            | 4,669,401       | -                  | 4,974,046   | 5,432,975              | 5,796,997              |

Choose name from list - Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by standard classification)

| Standard Classification Description     |  | Ref | 2010/11         | 2011/12         | 2012/13         | Current Year 2013/14 |                 |                    | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |           |
|---|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|-----------|
| R thousand                              |  | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |           |
| Expenditure - Standard                  |  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |           |
| Municipal governance and administration |  |     | 525,169         | 1,525,436       | 1,143,062       | 881,999              | 934,704         | -                  | 1,092,744   | 1,114,297              | 1,216,610              |           |
| Executive and council                   |  |     | 144,716         | 105,862         | 156,334         | 192,544              | 202,462         | -                  | 254,221   | 277,648                | 326,260                |           |
| Mayor and Council                       |  |     | 65,294          | 11,963          | 69,263          | 89,933               | 90,990          |                    | 93,023  | 98,900                 | 105,147                |           |
| Municipal Manager                       |  |     | 79,423          | 93,899          | 87,071          | 102,611              | 111,472         |                    | 161,199   | 178,748                | 221,113                |           |
| Budget and treasury office              |  |     | 316,159         | 1,030,456       | 361,680         | 508,087              | 540,874         |                    | 455,594   | 481,404                | 508,687                |           |
| Corporate services                      |  |     | 64,294          | 389,118         | 625,048         | 181,368              | 191,368         | -                  | 382,929   | 355,245                | 381,663                |           |
| Human Resources                         |  |     | 26,924          | 20,462          | 58,051          | 73,254               | 79,754          |                    | 142,286   | 99,664                 | 111,184                |           |
| Information Technology                  |  |     | 9,608           | 11,553          | 10,453          | 13,328               | 13,328          |                    | 16,193  | 17,697                 | 18,231                 |           |
| Property Services                       |  |     | 4,706           | 4,124           | 4,913           | 5,476                | 5,476           |                    | 5,073   | 5,398                  | 5,743                  |           |
| Other Admin                             |  |     | 23,056          | 352,979         | 551,630         | 89,309               | 92,809          |                    | 219,377   | 232,487                | 246,504                |           |
| Community and public safety             |  |     | 314,809         | 303,135         | 390,796         | 403,097              | 404,693         | -                  | 448,005   | 478,344                | 509,065                |           |
| Community and social services           |  |     | 85,791          | 85,670          | 148,002         | 122,054              | 120,462         | -                  | 138,199   | 149,285                | 158,241                |           |
| Libraries and Archives                  |  |     | 22,037          | 22,126          | 20,417          | 28,639               | 27,047          |                    | 26,249  | 30,872                 | 32,811                 |           |
| Museums & Art Galleries etc             |  |     | -               | -               | -               | -                    | -               |                    | -   | -                      | -                      |           |
| Community halls and Facilities          |  |     | 23,798          | 8,535           | 67,792          | 36,077               | 36,077          |                    | 37,607  | 40,172                 | 43,681                 |           |
| Cemeteries & Crematoriums               |  |     | 6,507           | 47,133          | 9,072           | 11,055               | 11,055          |                    | 26,433  | 26,906                 | 27,408                 |           |
| Child Care                              |  |     | -               | -               | -               | -                    | -               |                    | -   | -                      | -                      |           |
| Aged Care                               |  |     | -               | -               | -               | -                    | -               |                    | -   | -                      | -                      |           |
| Other Community                         |  |     | -               | -               | -               | -                    | -               |                    | -   | -                      | -                      |           |
| Other Social                            |  |     | 33,450          | 7,875           | 50,721          | 46,283               | 46,283          |                    | 47,909  | 51,336                 | 54,340                 |           |
| Sport and recreation                    |  |     | 31,628          | 28,963          | 31,871          | 38,318               | 38,318          |                    | 37,670  | 40,128                 | 42,923                 |           |
| Public safety                           |  |     | 139,161         | 111,599         | 145,091         | 163,584              | 166,584         | -                  | 192,611   | 203,847                | 216,775                |           |
| Police                                  |  |     | 52,764          | 40,192          | 63,725          | 63,080               | 63,080          |                    | 76,342  | 80,411                 | 85,437                 |           |
| Fire                                    |  |     | 34,388          | 36,931          | 45,592          | 47,365               | 47,365          |                    | 50,204  | 53,374                 | 56,750                 |           |
| Civil Defence                           |  |     | 10,343          | 20,684          | 19,976          | 41,111               | 41,111          |                    | 48,686  | 51,273                 | 53,999                 |           |
| Street Lighting                         |  |     | 32,745          | 810             | 14,830          | 10,873               | 10,873          |                    | 15,669  | 17,202                 | 18,901                 |           |
| Other                                   |  |     | 8,922           | 12,982          | 967             | 1,155                | 4,155           |                    | 1,709   | 1,587                  | 1,688                  |           |
| Housing                                 |  |     | 12,815          | 19,302          | 15,239          | 19,645               | 19,645          |                    | 17,713  | 18,974                 | 20,326                 |           |
| Health                                  |  |     | 45,413          | 57,602          | 50,593          | 59,496               | 59,684          | -                  | 61,813  | 66,110                 | 70,800                 |           |
| Clinics                                 |  |     | 45,413          | 57,602          | 50,593          | 59,496               | 59,684          |                    | 61,813  | 66,110                 | 70,800                 |           |
| Ambulance                               |  |     | -               | -               | -               | -                    | -               |                    | -   | -                      | -                      |           |
| Other                                   |  |     | -               | -               | -               | -                    | -               |                    | -   | -                      | -                      |           |
| Economic and environmental services     |  |     | 241,283         | 200,168         | 177,199         | 309,328              | 301,236         | -                  | 299,233   | 313,242                | 340,252                |           |
| Planning and development                |  |     | 29,361          | 11,146          | 53,036          | 89,484               | 81,391          | -                  | 50,241  | 49,881                 | 61,477                 |           |
| Economic Development/Planning           |  |     | 20,580          | 4,399           | 42,256          | 75,506               | 67,633          |                    | 34,290  | 32,996                 | 43,613                 |           |
| Town Planning/Building enforcement      |  |     | 8,781           | 6,747           | 10,780          | 13,977               | 13,758          |                    | 15,951  | 16,885                 | 17,864                 |           |
| Licensing & Regulation                  |  |     | -               | -               | -               | -                    | -               |                    | -   | -                      | -                      |           |
| Road transport                          |  |     | 203,122         | 178,564         | 113,977         | 208,968              | 208,968         | -                  | 236,986   | 250,586                | 265,182                |           |
| Roads                                   |  |     | 202,208         | 113,803         | 113,223         | 208,058              | 208,058         |                    | 236,028   | 249,569                | 264,089                |           |
| Public Buses                            |  |     | -               | -               | -               | -                    | -               |                    | -   | -                      | -                      |           |
| Parking Garages                         |  |     | 914             | 64,761          | 754             | 909                  | 909             |                    | 958   | 1,018                  | 1,093                  |           |
| Vehicle Licensing and Testing           |  |     | -               | -               | -               | -                    | -               |                    | -   | -                      | -                      |           |
| Other                                   |  |     | -               | -               | -               | -                    | -               |                    | -   | -                      | -                      |           |
| Environmental protection                |  |     | 8,800           | 10,458          | 10,186          | 10,877               | 10,877          | -                  | 12,005  | 12,774                 | 13,593                 |           |
| Pollution Control                       |  |     | -               | -               | -               | -                    | -               |                    | -   | -                      | -                      |           |
| Biodiversity & Landscape                |  |     | -               | -               | -               | -                    | -               |                    | -   | -                      | -                      |           |
| Other                                   |  |     | 8,800           | 10,458          | 10,186          | 10,877               | 10,877          |                    | 12,005  | 12,774                 | 13,593                 |           |
| Trading services                        |  |     | 1,744,410       | 2,059,977       | 2,596,474       | 2,601,999            | 2,699,260       | -                  | 2,725,639   | 2,815,131              | 3,127,135              |           |
| Electricity                             |  |     | 983,255         | 1,254,020       | 1,415,339       | 1,515,367            | 1,515,367       | -                  | 1,965,883   | 2,003,933              | 2,257,508              |           |
| Electricity Distribution                |  |     | 983,255         | 1,254,020       | 1,415,339       | 1,515,367            | 1,515,367       |                    | 1,965,883   | 2,003,933              | 2,257,508              |           |
| Electricity Generation                  |  |     | -               | -               | -               | -                    | -               |                    | -   | -                      | -                      |           |
| Water                                   |  |     | 321,399         | 512,175         | 970,153         | 688,941              | 641,433         | -                  | 547,915   | 582,139                | 618,543                |           |
| Water Distribution                      |  |     | 321,399         | 512,175         | 970,153         | 688,941              | 641,433         |                    | 547,915   | 582,139                | 618,543                |           |
| Water Storage                           |  |     | -               | -               | -               | -                    | -               |                    | -   | -                      | -                      |           |
| Waste water management                  |  |     | 256,040         | 166,056         | 119,894         | 245,418              | 381,667         | -                  | 116,034   | 128,168                | 138,489                |           |
| Sewerage                                |  |     | 221,139         | 166,056         | 97,812          | 217,247              | 353,496         |                    | 88,484  | 99,727                 | 108,285                |           |
| Storm Water Management                  |  |     | 34,901          | -               | 22,081          | 28,171               | 28,171          |                    | 27,550  | 28,442                 | 30,184                 |           |
| Public Toilets                          |  |     | -               | -               | -               | -                    | -               |                    | -   | -                      | -                      |           |
| Waste management                        |  |     | 183,716         | 127,726         | 91,089          | 152,273              | 160,793         | -                  | 95,807  | 100,891                | 112,615                |           |
| Solid Waste                             |  |     | 183,716         | 127,726         | 91,089          | 152,273              | 160,793         |                    | 95,807  | 100,891                | 112,615                |           |
| Other                                   |  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |           |
| Air Transport                           |  |     | -               | -               | -               | -                    | -               |                    | -   | -                      | -                      |           |
| Abattoirs                               |  |     | -               | -               | -               | -                    | -               |                    | -   | -                      | -                      |           |
| Tourism                                 |  |     | -               | -               | -               | -                    | -               |                    | -   | -                      | -                      |           |
| Forestry                                |  |     | -               | -               | -               | -                    | -               |                    | -   | -                      | -                      |           |
| Markets                                 |  |     | -               | -               | -               | -                    | -               |                    | -   | -                      | -                      |           |
| Total Expenditure - Standard            |  |     | 3               | 2,825,672       | 4,088,716       | 4,307,530            | 4,196,423       | 4,339,893          | -   | 4,565,621              | 4,721,015              | 5,193,062 |
| Surplus/(Deficit) for the year          |  |     |                 | 275,393         | (532,589)       | (273,848)            | 326,104         | 329,508            | -   | 408,425                | 711,960                | 603,935   |

References

Choose name from list - Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by standard classification)

| Standard Classification Description | Ref | 2010/11         | 2011/12         | 2012/13         | Current Year 2013/14 |                 |                    | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
|-------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
|                                     |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |

R thousand

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Standard Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Standard (modified GFS) classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification



Choose name from list - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)A

| Vote Description                                   | Ref      | 2010/11          | 2011/12          | 2012/13          | Current Year 2013/14 |                  |                    | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|----------|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
|  |          | Audited Outcome  | Audited Outcome  | Audited Outcome  | Original Budget      | Adjusted Budget  | Full Year Forecast | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| R thousand   |          |                  |                  |                  |                      |                  |                    |   |                        |                        |
| <b>Revenue by Vote</b>                             | <b>1</b> |                  |                  |                  |                      |                  |                    |   |                        |                        |
| <b>Vote 1 - Political Offices</b>                  |          | <b>313,665</b>   | <b>355,727</b>   | <b>415,062</b>   | <b>-</b>             | <b>-</b>         | <b>-</b>           | <b>-</b>  | <b>-</b>               | <b>-</b>               |
| 1.1 - Executive Mayor                              |          | -                | -                | -                | -                    | -                | -                  | -   | -                      | -                      |
| 1.2 - Speaker                                      |          | -                | -                | -                | -                    | -                | -                  | -   | -                      | -                      |
| 1.3 - Mayoral Committee                            |          | -                | -                | -                | -                    | -                | -                  | -   | -                      | -                      |
| 1.4 - Council                                      |          | 313,665          | 355,727          | 415,062          | -                    | -                | -                  | -   | -                      | -                      |
| 1.5 - Communications                               |          | -                | -                | -                | -                    | -                | -                  | -   | -                      | -                      |
| <b>Vote 2 - Municipal Manager</b>                  |          | <b>-</b>         | <b>-</b>         | <b>4</b>         | <b>-</b>             | <b>-</b>         | <b>-</b>           | <b>-</b>  | <b>-</b>               | <b>-</b>               |
| 2.1 - Municipal Manager Administration             |          | -                | -                | -                | -                    | -                | -                  | -   | -                      | -                      |
| 2.2 - Employment Equity                            |          | -                | -                | -                | -                    | -                | -                  | -   | -                      | -                      |
| 2.3 - Internal Audit                               |          | -                | -                | -                | -                    | -                | -                  | -   | -                      | -                      |
| 2.4 - IDP Office                                   |          | -                | -                | -                | -                    | -                | -                  | -   | -                      | -                      |
| 2.5 - Inter-Governmental Relations                 |          | -                | -                | 2                | -                    | -                | -                  | -   | -                      | -                      |
| 2.6 - Performance Management                       |          | -                | -                | -                | -                    | -                | -                  | -   | -                      | -                      |
| 2.7 - Monitoring and Evaluation                    |          | -                | -                | -                | -                    | -                | -                  | -   | -                      | -                      |
| 2.8 - Risk Management                              |          | -                | -                | -                | -                    | -                | -                  | -   | -                      | -                      |
| 2.9 - Information Technology                       |          | -                | -                | 2                | -                    | -                | -                  | -   | -                      | -                      |
| <b>Vote 3 - Financial Services</b>                 |          | <b>694,157</b>   | <b>835,720</b>   | <b>854,632</b>   | <b>1,151,389</b>     | <b>1,163,884</b> | <b>-</b>           | <b>1,303,602</b>                                    | <b>1,453,121</b>       | <b>1,526,361</b>       |
| 3.1 - Office of the Chief Financial Officer        |          | 1,695            | 33               | -                | -                    | -                | -                  | -   | -                      | -                      |
| 3.2 - Budget Office                                |          | -                | -                | -                | -                    | -                | -                  | -   | -                      | -                      |
| 3.3 - Revenue                                      |          | 22,638           | 5,173            | 5,241            | 11,247               | 11,247           | -                  | 11,812  | 12,568                 | 13,372                 |
| 3.4 - Debt Collection                              |          | -                | -                | -                | -                    | -                | -                  | -   | -                      | -                      |
| 3.5 - Expenditure                                  |          | 627              | 701              | 796              | 853                  | 853              | -                  | 911   | 970                    | 1,032                  |
| 3.6 - Financial Control                            |          | -                | -                | -                | -                    | -                | -                  | -   | -                      | -                      |
| 3.7 - Grants Funds Provisions & GAMAP              |          | 668,998          | 829,725          | 848,589          | 1,139,289            | 1,151,783        | -                  | 1,290,879   | 1,439,583              | 1,511,957              |
| 3.8 - Supply Chain Management                      |          | 199              | -                | -                | -                    | -                | -                  | -   | -                      | -                      |
| 3.9 - Insurance                                    |          | 0                | 88               | 5                | -                    | -                | -                  | -   | -                      | -                      |
| 3.10 - Revenue Agency Call Center                  |          | -                | -                | -                | -                    | -                | -                  | -   | -                      | -                      |
| <b>Vote 4 - Corporate Services</b>                 |          | <b>1,715</b>     | <b>3,175</b>     | <b>3,133</b>     | <b>1,100</b>         | <b>1,100</b>     | <b>-</b>           | <b>3,056</b>  | <b>3,245</b>           | <b>3,440</b>           |
| 4.1 - DMM: Corporate Services                      |          | 1,646            | -                | -                | -                    | -                | -                  | -   | -                      | -                      |
| 4.2 - Human Resources                              |          | -                | 3,116            | 3,069            | 1,100                | 1,100            | -                  | 3,041   | 3,224                  | 3,417                  |
| 4.3 - Legal Services                               |          | -                | -                | -                | -                    | -                | -                  | -   | -                      | -                      |
| 4.4 - Secretariat & Administration                 |          | -                | -                | -                | -                    | -                | -                  | -   | -                      | -                      |
| 4.5 - Committee Services                           |          | 69               | -                | -                | -                    | -                | -                  | -   | -                      | -                      |
| 4.6 - Auxiliary Services                           |          | -                | 59               | 64               | -                    | -                | -                  | 15  | 21                     | 23                     |
| 4.7 - Information Technology                       |          | -                | -                | -                | -                    | -                | -                  | -   | -                      | -                      |
| 4.8 - Organizational Development                   |          | -                | -                | -                | -                    | -                | -                  | -   | -                      | -                      |
| <b>Vote 5 - Basic Services</b>                     |          | <b>2,010,753</b> | <b>2,245,631</b> | <b>2,634,328</b> | <b>3,077,636</b>     | <b>3,230,407</b> | <b>-</b>           | <b>3,395,852</b>                                    | <b>3,693,342</b>       | <b>3,969,771</b>       |
| 5.1 - DMM: Basic Services                          |          | -                | -                | 134,464          | -                    | -                | -                  | -   | -                      | -                      |
| 5.2 - Electricity Services                         |          | 1,278,416        | 1,422,229        | 1,479,947        | 1,906,333            | 1,906,333        | -                  | 1,995,526   | 2,191,779              | 2,367,049              |
| 5.3 - Waste Management Services                    |          | 91,192           | 97,914           | 130,636          | 158,854              | 158,854          | -                  | 172,777   | 182,456                | 193,399                |
| 5.4 - Landfill Sites                               |          | 16,086           | 12,880           | 9,505            | 21,384               | 21,384           | -                  | 8,200   | 8,500                  | 9,000                  |
| 5.5 - Roads, Stormwater & Drainage                 |          | -                | -                | -                | -                    | -                | -                  | -   | -                      | -                      |
| 5.6 - Transport & Mechanical Workshop              |          | -                | -                | -                | -                    | -                | -                  | -   | -                      | -                      |
| 5.7 - Metsi A Lekoa :Director Operational Services |          | -                | -                | -                | -                    | -                | -                  | -   | -                      | -                      |
| 5.8 - Metsi A Lekoa :Water Services                |          | 438,721          | 510,662          | 696,108          | 765,395              | 877,724          | -                  | 956,696   | 1,021,801              | 1,082,758              |
| 5.9 - Metsi A Lekoa :Sewer Services                |          | 186,337          | 201,946          | 183,669          | 225,670              | 266,112          | -                  | 262,654   | 288,806                | 317,565                |
| 5.10 - Metsi A Lekoa :Administration               |          | -                | -                | -                | -                    | -                | -                  | -   | -                      | -                      |
| <b>Vote 6 - Economic Development and Planning</b>  |          | <b>8,927</b>     | <b>13,338</b>    | <b>12,709</b>    | <b>16,077</b>        | <b>16,027</b>    | <b>-</b>           | <b>16,296</b>                                       | <b>17,345</b>          | <b>18,462</b>          |
| 6.1 - DMM : Economic Development and Planning      |          | 0                | -                | 0                | -                    | -                | -                  | -   | -                      | -                      |
| 6.2 - LED & Tourism                                |          | 359              | 429              | 476              | 580                  | 530              | -                  | 426   | 453                    | 482                    |
| 6.3 - Land Use Management                          |          | 106              | 159              | 156              | 184                  | 184              | -                  | 184   | 202                    | 222                    |
| 6.4 - Properties                                   |          | 1,137            | 1,869            | 1,106            | 1,661                | 1,661            | -                  | 1,105   | 1,176                  | 1,251                  |
| 6.5 - Housing                                      |          | 5,043            | 8,755            | 7,921            | 10,137               | 10,137           | -                  | 10,827  | 11,520                 | 12,257                 |
| 6.6 - Geographic Information System                |          | -                | -                | -                | -                    | -                | -                  | -   | -                      | -                      |
| 6.7 - Buildings                                    |          | 2,281            | 2,127            | 3,049            | 3,515                | 3,515            | -                  | 3,754   | 3,995                  | 4,250                  |
| <b>Vote 7 - Safety &amp; Community Development</b> |          | <b>71,848</b>    | <b>95,801</b>    | <b>89,369</b>    | <b>89,515</b>        | <b>91,174</b>    | <b>-</b>           | <b>93,322</b>                                       | <b>101,274</b>         | <b>106,614</b>         |
| 7.1 - DMM : Safety & Community Development         |          | -                | -                | -                | -                    | -                | -                  | -   | -                      | -                      |
| 7.2 - Sports, Recreation, Arts & Culture           |          | 533              | 74               | 161              | 143                  | 143              | -                  | 63  | 66                     | 71                     |
| 7.3 - Parks & Cemeteries                           |          | 6,059            | 5,215            | 7,599            | 7,276                | 7,276            | -                  | 6,898   | 6,898                  | 6,898                  |

Choose name from list - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)A

| Vote Description  | Ref | 2010/11         | 2011/12         | 2012/13         | Current Year 2013/14 |                 |                    | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| R thousand  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| 7.4 - Libraries   |     | 5,634           | 7,441           | 1,628           | 1,974                | 3,446           |                    | 4,809   | 8,272                  | 8,576                  |
| 7.5 - Public Safety                                     |     | 18,058          | 39,492          | 36,143          | 37,315               | 37,315          |                    | 35,965  | 37,768                 | 39,662                 |
| 7.6 - Health Services                                   |     | 41,563          | 43,579          | 43,838          | 42,807               | 42,995          |                    | 45,587  | 48,269                 | 51,407                 |
|   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Vote 8 - Infrastructural Planning and Asset Management  |     | –               | 6,735           | 24,446          | 186,810              | 166,810         | –                  | 161,918   | 164,648                | 172,349                |
| 8.1 - DMM:Infrastructural Planning and Asset Management |     | –               | –               | –               | –                    | –               |                    | –   | –                      | –                      |
| 8.2 - Project Management Unit                           |     | –               | 6,735           | –               | –                    | –               |                    | –   | –                      | –                      |
| 8.3 - MIG Grant   |     | –               | –               | –               | 151,925              | 151,925         |                    | 157,727   | 164,648                | 172,349                |
| 8.4 - EPWP Grant  |     | –               | –               | 5,216           | 4,885                | 4,885           |                    | 4,191   | –                      | –                      |
| 8.5 - Caretaker   |     | –               | –               | –               | –                    | –               |                    | –   | –                      | –                      |
| 8.6 - Facilities Management                             |     | –               | –               | –               | –                    | –               |                    | –   | –                      | –                      |
| 8.7 - Infrastructure Asset Management                   |     | –               | –               | –               | –                    | –               |                    | –   | –                      | –                      |
| 8.8 - Infrastructure Skills Development Grant           |     | –               | –               | 19,230          | 30,000               | 10,000          |                    | –   | –                      | –                      |
| 8.9 - Transport & Mechanical Workshop                   |     | –               | –               | –               | –                    | –               |                    | –   | –                      | –                      |
|   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Total Revenue by Vote                                   | 2   | 3,101,064       | 3,556,127       | 4,033,683       | 4,522,527            | 4,669,401       | –                  | 4,974,046   | 5,432,975              | 5,796,997              |

Choose name from list - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)A

| Vote Description                                   |  | Ref | 2010/11         | 2011/12         | 2012/13         | Current Year 2013/14 |                 |                    | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| R thousand   |  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| Expenditure by Vote                                |  | 1   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Vote 1 - Political Offices                         |  |     | 62,760          | 64,771          | 69,263          | 89,933               | 90,990          | -                  | 93,023  | 98,900                 | 105,147                |
| 1.1 - Executive Mayor                              |  |     | 12,010          | 11,963          | 10,811          | 15,363               | 15,669          |                    | 12,816  | 13,626                 | 14,486                 |
| 1.2 - Speaker                                      |  |     | 10,648          | 12,685          | 15,363          | 18,988               | 19,588          |                    | 20,281  | 21,507                 | 22,807                 |
| 1.3 - Mayoral Committee                            |  |     | 10,444          | 14,383          | 16,176          | 20,478               | 20,478          |                    | 20,769  | 22,098                 | 23,513                 |
| 1.4 - Council                                      |  |     | 29,658          | 25,281          | 26,694          | 32,228               | 32,379          |                    | 34,556  | 36,768                 | 39,121                 |
| 1.5 - Communications                               |  |     | -               | 458             | 219             | 2,876                | 2,876           |                    | 4,600   | 4,901                  | 5,220                  |
| Vote 2 - Municipal Manager                         |  |     | 42,584          | 44,822          | 97,524          | 115,939              | 124,800         | -                  | 177,391   | 196,445                | 239,344                |
| 2.1 - Municipal Manager Administration             |  |     | 20,746          | 27,803          | 60,625          | 37,742               | 46,303          |                    | 54,306  | 57,525                 | 60,951                 |
| 2.2 - Employment Equity                            |  |     | 935             | 2,871           | 2,742           | 2,669                | 2,669           |                    | 4,959   | 5,277                  | 5,844                  |
| 2.3 - Internal Audit                               |  |     | 5,572           | 9,664           | 13,620          | 15,327               | 15,627          |                    | 14,205  | 15,258                 | 16,365                 |
| 2.4 - IDP Office                                   |  |     | 3,655           | 3,603           | 4,028           | 4,225                | 4,225           |                    | 5,556   | 5,906                  | 6,276                  |
| 2.5 - Inter-Governmental Relations                 |  |     | 8               | -               | -               | -                    | -               |                    | -   | -                      | -                      |
| 2.6 - Performance Management                       |  |     | 858             | 881             | 1,049           | 1,173                | 1,173           |                    | 2,737   | 2,906                  | 3,085                  |
| 2.7 - Monitoring and Evaluation                    |  |     | -               | -               | 179             | 139                  | 139             |                    | 394   | 413                    | 434                    |
| 2.8 - Risk Management                              |  |     | -               | -               | 4,829           | 41,336               | 41,336          |                    | 79,041  | 91,463                 | 128,157                |
| 2.9 - Information Technology                       |  |     | 10,810          | -               | 10,453          | 13,328               | 13,328          |                    | 16,193  | 17,697                 | 18,231                 |
| Vote 3 - Financial Services                        |  |     | 645,789         | 1,268,114       | 361,680         | 508,087              | 540,874         | -                  | 455,594   | 481,404                | 508,687                |
| 3.1 - Office of the Chief Financial Officer        |  |     | 53,145          | 28,057          | 24,292          | 20,275               | 26,275          |                    | 27,061  | 28,792                 | 30,635                 |
| 3.2 - Budget Office                                |  |     | 30,373          | 509,789         | 2,634           | 59,389               | 59,389          |                    | 3,301   | 3,512                  | 3,737                  |
| 3.3 - Revenue                                      |  |     | 44,496          | 51,341          | 53,058          | 53,142               | 53,142          |                    | 55,168  | 58,698                 | 62,455                 |
| 3.4 - Debt Collection                              |  |     | 7,260           | 11,783          | 8,536           | 10,586               | 10,586          |                    | 10,957  | 11,658                 | 12,405                 |
| 3.5 - Expenditure                                  |  |     | 12,657          | 13,923          | 14,227          | 15,112               | 15,112          |                    | 16,005  | 17,001                 | 18,066                 |
| 3.6 - Financial Control                            |  |     | (4,385)         | 20,405          | 31,544          | 19,083               | 20,083          |                    | 21,372  | 22,739                 | 24,195                 |
| 3.7 - Grants Funds Provisions & GAMAP              |  |     | 479,054         | 619,024         | 214,740         | 310,275              | 310,308         |                    | 271,600   | 286,924                | 303,050                |
| 3.8 - Supply Chain Management                      |  |     | 5,937           | 6,775           | 8,625           | 15,301               | 15,301          |                    | 14,662  | 15,586                 | 16,570                 |
| 3.9 - Insurance                                    |  |     | 17,252          | 7,015           | 4,024           | 3,924                | 3,924           |                    | -   | -                      | -                      |
| 3.10 - Revenue Agency Call Center                  |  |     | -               | -               | -               | 1,000                | 26,754          |                    | 35,470  | 36,492                 | 37,575                 |
| Vote 4 - Corporate Services                        |  |     | 59,989          | 57,305          | 58,051          | 73,254               | 85,254          | -                  | 142,286   | 99,664                 | 111,184                |
| 4.1 - DMM: Corporate Services                      |  |     | 2,015           | 1,896           | 3,113           | 14,762               | 18,262          |                    | 58,467  | 9,993                  | 10,574                 |
| 4.2 - Human Resources                              |  |     | 21,421          | 20,462          | 23,528          | 31,238               | 31,238          |                    | 42,938  | 49,526                 | 53,161                 |
| 4.3 - Legal Services                               |  |     | 7,590           | 7,668           | 11,697          | 10,253               | 11,753          |                    | 13,762  | 14,656                 | 20,329                 |
| 4.4 - Secretariat & Administration                 |  |     | 4,156           | 2,587           | 3,526           | 3,612                | 3,612           |                    | 4,702   | 5,124                  | 5,837                  |
| 4.5 - Committee Services                           |  |     | 6,813           | 7,359           | 8,271           | 4,794                | 7,794           |                    | 6,683   | 7,219                  | 7,704                  |
| 4.6 - Auxiliary Services                           |  |     | 7,186           | 5,779           | 8,204           | 8,565                | 12,565          |                    | 15,735  | 13,146                 | 13,580                 |
| 4.7 - Information Technology                       |  |     | 10,810          | 11,553          | (587)           | -                    | -               |                    | -   | -                      | -                      |
| 4.8 - Organizational Development                   |  |     | -               | -               | 299             | 31                   | 31              |                    | -   | -                      | -                      |
| Vote 5 - Basic Services                            |  |     | 1,698,821       | 2,285,162       | 3,206,767       | 2,775,855            | 2,873,116       | -                  | 3,049,701   | 3,157,819              | 3,491,436              |
| 5.1 - DMM: Basic Services                          |  |     | 17,684          | 15,418          | 519,823         | 74,146               | 74,146          |                    | 179,739   | 190,548                | 202,007                |
| 5.2 - Electricity Services                         |  |     | 925,080         | 1,254,020       | 1,430,169       | 1,526,240            | 1,526,240       |                    | 1,981,552   | 2,021,136              | 2,276,409              |
| 5.3 - Waste Management Services                    |  |     | 79,560          | 127,726         | 73,023          | 145,283              | 153,803         |                    | 86,207  | 91,107                 | 102,042                |
| 5.4 - Landfill Sites                               |  |     | 11,652          | 18,686          | 18,066          | 6,990                | 6,990           |                    | 9,600   | 9,784                  | 10,573                 |
| 5.5 - Roads, Stormwater & Drainage                 |  |     | 111,107         | 113,803         | 84,546          | 101,844              | 101,844         |                    | 139,733   | 145,766                | 154,678                |
| 5.6 - Transport & Mechanical Workshop              |  |     | 95,583          | 64,761          | -               | -                    | -               |                    | -   | -                      | -                      |
| 5.7 - Metsi A Lekoa :Director Operational Services |  |     | 1,352           | 1,830           | 1,554           | 2,004                | 2,004           |                    | 1,598   | 1,701                  | 1,810                  |
| 5.8 - Metsi A Lekoa :Water Services                |  |     | 377,304         | 512,212         | 970,153         | 688,941              | 641,433         |                    | 547,915   | 582,139                | 618,543                |
| 5.9 - Metsi A Lekoa :Sewer Services                |  |     | 68,395          | 166,056         | 97,812          | 217,247              | 353,496         |                    | 88,484  | 99,727                 | 108,285                |
| 5.10 - Metsi A Lekoa :Administration               |  |     | 11,105          | 10,650          | 11,621          | 13,159               | 13,159          |                    | 14,873  | 15,912                 | 17,089                 |
| Vote 6 - Economic Development and Planning         |  |     | 60,032          | 46,768          | 62,539          | 65,859               | 66,090          | -                  | 63,004  | 66,807                 | 70,855                 |
| 6.1 - DMM : Economic Development and Planning      |  |     | 3,115           | 4,399           | 3,975           | 7,029                | 7,029           |                    | 8,352   | 8,614                  | 8,892                  |
| 6.2 - LED & Tourism                                |  |     | 6,081           | 6,726           | 7,944           | 10,649               | 10,599          |                    | 7,048   | 7,499                  | 7,979                  |
| 6.3 - Land Use Management                          |  |     | 8,721           | 10,458          | 10,780          | 13,977               | 14,258          |                    | 15,951  | 16,885                 | 17,864                 |
| 6.4 - Properties                                   |  |     | 3,818           | 4,124           | 4,913           | 5,476                | 5,476           |                    | 5,073   | 5,398                  | 5,743                  |
| 6.5 - Housing                                      |  |     | 16,628          | 19,302          | 15,239          | 19,645               | 19,645          |                    | 17,713  | 18,974                 | 20,326                 |
| 6.6 - Geographic Information System                |  |     | 205             | 20              | 24              | -                    | -               |                    | -   | -                      | -                      |
| 6.7 - Buildings                                    |  |     | 21,464          | 1,739           | 19,664          | 9,082                | 9,082           |                    | 8,866   | 9,437                  | 10,050                 |
| Vote 7 - Safety & Community Development            |  |     | 247,874         | 275,963         | 310,588         | 348,288              | 347,385         | -                  | 397,746   | 424,001                | 449,570                |
| 7.1 - DMM : Safety & Community Development         |  |     | 3,067           | 7,875           | 6,712           | 3,287                | 3,787           |                    | 7,766   | 8,213                  | 8,727                  |
| 7.2 - Sports, Recreation, Arts & Culture           |  |     | 28,708          | 28,963          | 31,871          | 38,318               | 38,318          |                    | 37,670  | 40,128                 | 42,923                 |
| 7.3 - Parks & Cemeteries                           |  |     | 38,968          | 47,798          | 59,793          | 54,051               | 54,051          |                    | 74,342  | 78,242                 | 81,748                 |



Choose name from list - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)A

| Vote Description  | Ref      | 2010/11          | 2011/12          | 2012/13          | Current Year 2013/14 |                  |                    | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
|---|----------|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
|   |          | Audited Outcome  | Audited Outcome  | Audited Outcome  | Original Budget      | Adjusted Budget  | Full Year Forecast | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| R thousand  |          |                  |                  |                  |                      |                  |                    |   |                        |                        |
| 7.4 - Libraries   |          | 22,286           | 22,126           | 20,417           | 28,639               | 27,047           |                    | 26,249  | 30,872                 | 32,811                 |
| 7.5 - Public Safety   |          | 100,514          | 111,599          | 131,015          | 153,620              | 153,620          |                    | 177,900   | 187,663                | 198,967                |
| 7.6 - Health Services   |          | 54,331           | 57,602           | 60,779           | 70,373               | 70,561           |                    | 73,818  | 78,884                 | 84,393                 |
| <b>Vote 8 - Infrastructural Planning and Asset Management</b> |          | <b>7,823</b>     | <b>45,810</b>    | <b>141,142</b>   | <b>219,207</b>       | <b>211,384</b>   | <b>-</b>           | <b>186,877</b>                                      | <b>195,975</b>         | <b>216,839</b>         |
| 8.1 - DMM:Infrastructural Planning and Asset Management       |          | -                | 105              | 10,798           | 1,226                | 1,226            |                    | 2,688   | 2,761                  | 2,840                  |
| 8.2 - Project Management Unit                                 |          | 7,775            | 5,624            | 5,983            | 7,769                | 8,169            |                    | 6,732   | 7,170                  | 7,633                  |
| 8.3 - MIG Grant   |          | -                | 2,349            | 2,385            | 6,820                | 7,596            |                    | 7,576   | 7,253                  | 13,500                 |
| 8.4 - EPWP Grant  |          | 47               | 6,722            | 5,216            | 9,710                | 9,710            |                    | 8,400   | 10,080                 | 11,760                 |
| 8.5 - Caretaker   |          | -                | 19,485           | 33,884           | 4,733                | 4,733            |                    | 5,513   | 5,981                  | 6,568                  |
| 8.6 - Facilities Management                                   |          | -                | 11,526           | 14,244           | 22,262               | 22,262           |                    | 23,228  | 24,754                 | 27,064                 |
| 8.7 - Infrastructure Asset Management                         |          | -                | -                | 1,005            | 2,303                | 2,303            |                    | 8,894   | 5,732                  | 7,879                  |
| 8.8 - Infrastructure Skills Development Grant                 |          | -                | -                | 16,868           | 30,000               | 10,000           |                    | -   | -                      | -                      |
| 8.9 - Transport & Mechanical Workshop                         |          | -                | -                | 50,758           | 134,384              | 145,384          |                    | 123,846   | 132,244                | 139,595                |
| <b>Total Expenditure by Vote</b>                              | <b>2</b> | <b>2,825,672</b> | <b>4,088,716</b> | <b>4,307,555</b> | <b>4,196,423</b>     | <b>4,339,893</b> | <b>-</b>           | <b>4,565,621</b>                                    | <b>4,721,015</b>       | <b>5,193,062</b>       |
| <b>Surplus/(Deficit) for the year</b>                         | <b>2</b> | <b>275,393</b>   | <b>(532,589)</b> | <b>(273,872)</b> | <b>326,104</b>       | <b>329,508</b>   | <b>-</b>           | <b>408,425</b>                                      | <b>711,960</b>         | <b>603,935</b>         |

References

1. Insert 'Vote'; e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

Choose name from list - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)

| Description   |      | Ref | 2010/11         | 2011/12         | 2012/13         | Current Year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
|---|------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| R thousand  |      | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| Revenue By Source   |      |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Property rates  | 2    |     | 310,198         | 351,966         | 410,974         | 469,468              | 469,468         | –                  | –                 | 539,000   | 572,428                | 607,922                |
| Property rates - penalties & collection charges               |      |     | –               | –               | –               | –                    | –               | –                  | –                 | –   | –                      | –                      |
| Service charges - electricity revenue                         | 2    |     | 1,163,243       | 1,415,815       | 1,615,708       | 1,874,199            | 1,874,199       | –                  | –                 | 1,977,314   | 2,172,186              | 2,345,961              |
| Service charges - water revenue                               | 2    |     | 420,482         | 492,337         | 667,182         | 756,385              | 868,714         | –                  | –                 | 946,898   | 1,011,303              | 1,071,509              |
| Service charges - sanitation revenue                          | 2    |     | 182,002         | 197,320         | 179,502         | 222,375              | 262,816         | –                  | –                 | 259,158   | 285,074                | 313,581                |
| Service charges - refuse revenue                              | 2    |     | 105,719         | 96,346          | 128,997         | 155,386              | 155,386         | –                  | –                 | 171,227   | 180,813                | 191,657                |
| Service charges - other                                       |      |     | 44,874          | –               | –               | 54,427               | 54,427          | –                  | –                 | 27,564  | 28,762                 | 30,496                 |
| Rental of facilities and equipment                            |      |     | 8,219           | 11,439          | 11,195          | 13,915               | 13,915          | –                  | –                 | 14,772  | 15,717                 | 16,722                 |
| Interest earned - external investments                        |      |     | 14,957          | 10,106          | 10,584          | 8,569                | 8,569           | –                  | –                 | 11,152  | 9,738                  | 10,361                 |
| Interest earned - outstanding debtors                         |      |     | 35,321          | 21,235          | 24,695          | 25,708               | 25,708          | –                  | –                 | 22,796  | 24,433                 | 26,193                 |
| Dividends received  |      |     | 6               | 10              | 3               | –                    | –               | –                  | –                 | 5   | 5                      | 6                      |
| Fines   |      |     | 17,371          | 36,770          | 34,649          | 35,008               | 35,008          | –                  | –                 | 35,008  | 36,759                 | 38,597                 |
| Licences and permits  |      |     | 8               | 13              | 13              | 12                   | 12              | –                  | –                 | 13  | 14                     | 15                     |
| Agency services   |      |     | –               | –               | –               | –                    | –               | –                  | –                 | –   | –                      | –                      |
| Transfers recognised - operational                            |      |     | 529,648         | 687,285         | 640,782         | 685,819              | 670,803         | –                  | –                 | 668,640   | 663,161                | 668,345                |
| Other revenue   | 2    |     | 124,582         | 74,966          | 107,736         | 38,799               | 38,799          | –                  | –                 | 33,075  | 34,848                 | 36,798                 |
| Gains on disposal of PPE                                      |      |     | 655             | –               | –               | 1,324                | 1,324           | –                  | –                 | 1,414   | 1,504                  | 1,601                  |
| Total Revenue (excluding capital transfers and contributions) |      |     | 2,957,286       | 3,395,606       | 3,832,019       | 4,341,394            | 4,479,149       | –                  | –                 | 4,708,036   | 5,036,743              | 5,359,761              |
| Expenditure By Type   |      |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Employee related costs  | 2    |     | 632,652         | 722,195         | 754,323         | 827,886              | 828,479         | –                  | –                 | 918,945   | 923,067                | 992,288                |
| Remuneration of councillors                                   |      |     | 22,931          | 25,133          | 26,661          | 41,852               | 42,158          | –                  | –                 | 47,185  | 50,205                 | 53,418                 |
| Debt impairment   | 3    |     | 243,815         | 314,129         | 457,428         | 461,198              | 549,720         | –                  | –                 | 451,685   | 404,879                | 558,796                |
| Depreciation & asset impairment                               | 2    |     | 172,408         | 806,175         | 515,341         | 206,188              | 206,188         | –                  | –                 | 235,021   | 249,317                | 264,515                |
| Finance charges   |      |     | 33,519          | 21,976          | 32,425          | 11,343               | 11,343          | –                  | –                 | 11,897  | 12,658                 | 13,468                 |
| Bulk purchases  | 2    |     | 1,144,545       | 1,574,333       | 1,803,669       | 1,884,859            | 1,884,859       | –                  | –                 | 1,950,243   | 2,058,325              | 2,182,114              |
| Other materials   | 8    |     | 938             | 3,327           | 2,977           | 3,285                | 3,285           | –                  | –                 | 8,281   | 8,525                  | 8,948                  |
| Contracted services   |      |     | 212,857         | 82,415          | 82,581          | 100,949              | 109,449         | –                  | –                 | 134,239   | 139,833                | 146,430                |
| Transfers and grants  |      |     | –               | –               | –               | –                    | –               | –                  | –                 | –   | –                      | –                      |
| Other expenditure   | 4, 5 |     | 362,008         | 534,217         | 608,621         | 658,864              | 704,413         | –                  | –                 | 808,126   | 874,206                | 973,086                |
| Loss on disposal of PPE                                       |      |     | –               | 4,815           | 23,528          | –                    | –               | –                  | –                 | –   | –                      | –                      |
| Total Expenditure   |      |     | 2,825,672       | 4,088,716       | 4,307,555       | 4,196,423            | 4,339,893       | –                  | –                 | 4,565,621   | 4,721,015              | 5,193,062              |
| Surplus/(Deficit)   |      |     | 131,614         | (693,110)       | (475,536)       | 144,971              | 139,256         | –                  | –                 | 142,415   | 315,728                | 166,700                |
| Transfers recognised - capital                                |      |     | 143,779         | 160,521         | 201,664         | 181,133              | 190,252         | –                  | –                 | 266,011   | 396,232                | 437,236                |
| Contributions recognised - capital                            | 6    |     | –               | –               | –               | –                    | –               | –                  | –                 | –   | –                      | –                      |
| Contributed assets  |      |     | –               | –               | –               | –                    | –               | –                  | –                 | –   | –                      | –                      |
| Surplus/(Deficit) after capital transfers & contributions     |      |     | 275,393         | (532,589)       | (273,872)       | 326,104              | 329,508         | –                  | –                 | 408,425   | 711,960                | 603,935                |
| Taxation  |      |     | –               | –               | –               | –                    | –               | –                  | –                 | –   | –                      | –                      |
| Surplus/(Deficit) after taxation                              |      |     | 275,393         | (532,589)       | (273,872)       | 326,104              | 329,508         | –                  | –                 | 408,425   | 711,960                | 603,935                |
| Attributable to minorities                                    |      |     | –               | –               | –               | –                    | –               | –                  | –                 | –   | –                      | –                      |
| Surplus/(Deficit) attributable to municipality                |      |     | 275,393         | (532,589)       | (273,872)       | 326,104              | 329,508         | –                  | –                 | 408,425   | 711,960                | 603,935                |
| Share of surplus/ (deficit) of associate                      | 7    |     | –               | –               | –               | –                    | –               | –                  | –                 | –   | –                      | –                      |
| Surplus/(Deficit) for the year                                |      |     | 275,393         | (532,589)       | (273,872)       | 326,104              | 329,508         | –                  | –                 | 408,425   | 711,960                | 603,935                |

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method



Choose name from list - Table A5 Consolidated Budgeted Capital Expenditure by vote, standard classification and funding

| Vote Description                                       | Ref | 2010/11         | 2011/12         | 2012/13         | Current Year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
|  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| R thousand   | 1   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b>Capital expenditure - Vote</b>                      |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b>Multi-year expenditure to be appropriated</b>       | 2   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Vote 1 - Political Offices                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 2 - Municipal Manager                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 3 - Financial Services                            |     | 302             | 1,470           | 5,223           | -                    | 3,100           | -                  | -                 | 4,000   | 4,000                  | 4,000                  |
| Vote 4 - Corporate Services                            |     | 2,406           | 1,155           | -               | -                    | -               | -                  | -                 | 1,000   | -                      | -                      |
| Vote 5 - Basic Services                                |     | 231,682         | 135,870         | 174,453         | -                    | 4,000           | -                  | -                 | -   | -                      | -                      |
| Vote 6 - Economic Development and Planning             |     | 6,552           | 139             | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 7 - Safety & Community Development                |     | 32,050          | 52,056          | 22,542          | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 8 - Infrastructural Planning and Asset Management |     | -               | -               | 44,447          | 326,104              | 322,408         | -                  | -                 | 403,425   | 707,960                | 599,935                |
| Vote 9 - [NAME OF VOTE 9]                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 10 - [NAME OF VOTE 10]                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 11 - [NAME OF VOTE 11]                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 12 - [NAME OF VOTE 12]                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 13 - [NAME OF VOTE 13]                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 14 - [NAME OF VOTE 14]                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 15 - [NAME OF VOTE 15]                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Capital multi-year expenditure sub-total               | 7   | 272,993         | 190,689         | 246,665         | 326,104              | 329,508         | -                  | -                 | 408,425   | 711,960                | 603,935                |
| <b>Single-year expenditure to be appropriated</b>      | 2   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Vote 1 - Political Offices                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 2 - Municipal Manager                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 3 - Financial Services                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 4 - Corporate Services                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 5 - Basic Services                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 6 - Economic Development and Planning             |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 7 - Safety & Community Development                |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 8 - Infrastructural Planning and Asset Management |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 9 - [NAME OF VOTE 9]                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 10 - [NAME OF VOTE 10]                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 11 - [NAME OF VOTE 11]                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 12 - [NAME OF VOTE 12]                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 13 - [NAME OF VOTE 13]                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 14 - [NAME OF VOTE 14]                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 15 - [NAME OF VOTE 15]                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Capital single-year expenditure sub-total              |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| <b>Total Capital Expenditure - Vote</b>                |     | 272,993         | 190,689         | 246,665         | 326,104              | 329,508         | -                  | -                 | 408,425   | 711,960                | 603,935                |
| <b>Capital Expenditure - Standard</b>                  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b>Governance and administration</b>                   |     | 3,109           | 2,624           | 5,223           | -                    | 3,100           | -                  | -                 | 5,000   | 4,000                  | 4,000                  |
| Executive and council                                  |     | 401             | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Budget and treasury office                             |     | 302             | 1,470           | 5,223           | -                    | 3,100           | -                  | -                 | 4,000   | 4,000                  | 4,000                  |
| Corporate services                                     |     | 2,406           | 1,155           | -               | -                    | -               | -                  | -                 | 1,000   | -                      | -                      |
| <b>Community and public safety</b>                     |     | 32,050          | 52,056          | 21,877          | 50,317               | 51,467          | -                  | -                 | 42,321  | 80,723                 | 52,256                 |
| Community and social services                          |     | 16,397          | 30,609          | 3,545           | 14,950               | 16,100          | -                  | -                 | 8,814   | 6,000                  | 5,610                  |
| Sport and recreation                                   |     | 11,517          | 21,447          | 9,150           | 7,300                | 7,300           | -                  | -                 | 32,012  | 45,926                 | 36,400                 |
| Public safety  |     | -               | -               | 8,806           | 6,667                | 6,667           | -                  | -                 | -   | 17,810                 | 7,646                  |
| Housing  |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Health   |     | 4,136           | -               | 375             | 21,400               | 21,400          | -                  | -                 | 1,495   | 10,987                 | 2,600                  |
| <b>Economic and environmental services</b>             |     | 55,451          | 33,536          | 112,871         | 50,096               | 42,234          | -                  | -                 | 132,730   | 21,401                 | 38,915                 |
| Planning and development                               |     | 2,478           | 139             | 3,818           | 6,700                | 6,700           | -                  | -                 | 5,500   | 12,487                 | 11,787                 |
| Road transport   |     | 52,973          | 33,397          | 109,052         | 43,396               | 35,534          | -                  | -                 | 127,230   | 8,914                  | 27,128                 |
| Environmental protection                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| <b>Trading services</b>                                |     | 96,004          | 95,127          | 65,297          | 225,690              | 232,707         | -                  | -                 | 228,375   | 605,836                | 508,765                |
| Electricity  |     | 38,099          | 33,496          | 47,341          | 99,305               | 102,322         | -                  | -                 | 83,900  | 332,100                | 143,195                |
| Water  |     | 33,381          | 19,170          | 15,544          | 29,602               | 29,602          | -                  | -                 | 4,550   | 30,211                 | 14,560                 |
| Waste water management                                 |     | 19,906          | 28,285          | -               | 89,621               | 93,621          | -                  | -                 | 138,520   | 226,533                | 344,510                |
| Waste management                                       |     | 4,619           | 14,176          | 2,413           | 7,163                | 7,163           | -                  | -                 | 1,405   | 16,993                 | 6,500                  |
| Other  |     | 86,779          | 7,345           | 41,397          | -                    | -               | -                  | -                 | -   | -                      | -                      |
| <b>Total Capital Expenditure - Standard</b>            | 3   | 273,394         | 190,689         | 246,665         | 326,104              | 329,508         | -                  | -                 | 408,425   | 711,960                | 603,935                |
| <b>Funded by:</b>                                      |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| National Government                                    |     | 142,030         | 154,249         | 201,583         | 159,433              | 167,403         | -                  | -                 | 265,151   | 394,132                | 435,136                |
| Provincial Government                                  |     | 5,839           | 6,272           | 81              | 21,700               | 22,850          | -                  | -                 | 1,819   | 2,100                  | 2,100                  |
| District Municipality                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | 2,704   | -                      | -                      |
| Other transfers and grants                             |     | -               | -               | -               | -                    | -               | -                  | -                 | 300   | -                      | -                      |
| Transfers recognised - capital                         | 4   | 147,869         | 160,521         | 201,664         | 181,133              | 190,252         | -                  | -                 | 269,974   | 396,232                | 437,236                |
| Public contributions & donations                       | 5   | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Borrowing  | 6   | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Internally generated funds                             |     | 125,525         | 30,188          | 45,001          | 144,971              | 139,256         | -                  | -                 | 138,451   | 315,728                | 166,700                |
| <b>Total Capital Funding</b>                           | 7   | 273,394         | 190,689         | 246,665         | 326,104              | 329,508         | -                  | -                 | 408,425   | 711,960                | 603,935                |

**References**

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year.
3. Capital expenditure by standard classification must reconcile to the appropriations by vote.
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure).
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure).
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17.
7. Total Capital Funding must balance with Total Capital Expenditure.
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget.

Choose name from list - Table A5 Consolidated Budgeted Capital Expenditure by vote, standard classification and funding

| Vote Description  | Ref | 2010/11         | 2011/12         | 2012/13         | Current Year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
|   |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| R thousand  | 1   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b>Capital expenditure - Municipal Vote</b>                   | 2   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b>Multi-year expenditure appropriation</b>                   |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b>Vote 1 - Political Offices</b>                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| 1.1 - Executive Mayor   |     |                 |                 |                 |                      |                 |                    |                   | -   | -                      | -                      |
| 1.2 - Speaker   |     |                 |                 |                 |                      |                 |                    |                   | -   | -                      | -                      |
| 1.3 - Mayoral Committee                                       |     |                 |                 |                 |                      |                 |                    |                   | -   | -                      | -                      |
| 1.4 - Council   |     |                 |                 |                 |                      |                 |                    |                   | -   | -                      | -                      |
| 1.5 - Communications  |     |                 |                 |                 |                      |                 |                    |                   | -   | -                      | -                      |
| <b>Vote 2 - Municipal Manager</b>                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| 2.1 - Municipal Manager Administration                        |     |                 |                 |                 |                      |                 |                    |                   | -   | -                      | -                      |
| 2.2 - Employment Equity                                       |     |                 |                 |                 |                      |                 |                    |                   | -   | -                      | -                      |
| 2.3 - Internal Audit  |     |                 |                 |                 |                      |                 |                    |                   | -   | -                      | -                      |
| 2.4 - IDP Office  |     |                 |                 |                 |                      |                 |                    |                   | -   | -                      | -                      |
| 2.5 - Inter-Governmental Relations                            |     |                 |                 |                 |                      |                 |                    |                   | -   | -                      | -                      |
| 2.6 - Performance Management                                  |     |                 |                 |                 |                      |                 |                    |                   | -   | -                      | -                      |
| 2.7 - Monitoring and Evaluation                               |     |                 |                 |                 |                      |                 |                    |                   | -   | -                      | -                      |
| 2.8 - Risk Management   |     |                 |                 |                 |                      |                 |                    |                   | -   | -                      | -                      |
| 2.9 - Information Technology                                  |     |                 |                 |                 |                      |                 |                    |                   | -   | -                      | -                      |
| <b>Vote 3 - Financial Services</b>                            |     | 302             | 1,470           | 5,223           | -                    | 3,100           | -                  | -                 | 4,000   | 4,000                  | 4,000                  |
| 3.1 - Office of the Chief Financial Officer                   |     | 302             | 1,470           | 5,223           |                      | 3,100           |                    |                   | 4,000   | 4,000                  | 4,000                  |
| 3.2 - Budget Office   |     |                 |                 |                 |                      |                 |                    |                   | -   | -                      | -                      |
| 3.3 - Revenue   |     |                 |                 |                 |                      |                 |                    |                   | -   | -                      | -                      |
| 3.4 - Debt Collection   |     |                 |                 |                 |                      |                 |                    |                   | -   | -                      | -                      |
| 3.5 - Expenditure   |     |                 |                 |                 |                      |                 |                    |                   | -   | -                      | -                      |
| 3.6 - Financial Control                                       |     |                 |                 |                 |                      |                 |                    |                   | -   | -                      | -                      |
| 3.7 - Grants Funds Provisions & GAMAP                         |     |                 |                 |                 |                      |                 |                    |                   | -   | -                      | -                      |
| 3.8 - Supply Chain Management                                 |     |                 |                 |                 |                      |                 |                    |                   | -   | -                      | -                      |
| 3.9 - Insurance   |     |                 |                 |                 |                      |                 |                    |                   | -   | -                      | -                      |
| 3.10 - Revenue Agency Call Center                             |     |                 |                 |                 |                      |                 |                    |                   | -   | -                      | -                      |
| <b>Vote 4 - Corporate Services</b>                            |     | 2,406           | 1,155           | -               | -                    | -               | -                  | -                 | 1,000   | -                      | -                      |
| 4.1 - DMM Corporate Services                                  |     | 179             |                 |                 |                      |                 |                    |                   | 1,000   | -                      | -                      |
| 4.2 - Human Resources   |     |                 |                 |                 |                      |                 |                    |                   | -   | -                      | -                      |
| 4.3 - Legal Services  |     |                 |                 |                 |                      |                 |                    |                   | -   | -                      | -                      |
| 4.4 - Secretariat & Administration                            |     |                 |                 |                 |                      |                 |                    |                   | -   | -                      | -                      |
| 4.5 - Committee Services                                      |     |                 |                 |                 |                      |                 |                    |                   | -   | -                      | -                      |
| 4.6 - Auxiliary Services                                      |     |                 |                 |                 |                      |                 |                    |                   | -   | -                      | -                      |
| 4.7 - Information Technology                                  |     | 2,227           | 1,155           |                 |                      |                 |                    |                   | -   | -                      | -                      |
| 4.8 - Organizational Development                              |     |                 |                 |                 |                      |                 |                    |                   | -   | -                      | -                      |
| <b>Vote 5 - Basic Services</b>                                |     | 231,682         | 135,870         | 174,453         | -                    | 4,000           | -                  | -                 | -   | -                      | -                      |
| 5.1 - DMM Basic Services                                      |     |                 | 7,345           | 103             |                      |                 |                    |                   | -   | -                      | -                      |
| 5.2 - Electricity Services                                    |     | 120,803         | 33,496          | 47,341          |                      |                 |                    |                   | -   | -                      | -                      |
| 5.3 - Waste Management Services                               |     | 4,619           | 14,176          | 2,413           |                      |                 |                    |                   | -   | -                      | -                      |
| 5.4 - Landfill Sites  |     |                 |                 |                 |                      |                 |                    |                   | -   | -                      | -                      |
| 5.5 - Roads, Stormwater & Drainage                            |     | 52,973          | 33,397          | 109,052         |                      |                 |                    |                   | -   | -                      | -                      |
| 5.6 - Transport & Mechanical Workshop                         |     |                 |                 |                 |                      |                 |                    |                   | -   | -                      | -                      |
| 5.7 - Metsi A Lekoa Director Operational Services             |     |                 |                 |                 |                      |                 |                    |                   | -   | -                      | -                      |
| 5.8 - Metsi A Lekoa Water Services                            |     | 33,381          | 19,170          | 15,544          |                      |                 |                    |                   | -   | -                      | -                      |
| 5.9 - Metsi A Lekoa Sewer Services                            |     | 19,906          | 28,285          |                 |                      |                 |                    |                   | -   | -                      | -                      |
| 5.10 - Metsi A Lekoa Administration                           |     |                 |                 |                 |                      | 4,000           |                    |                   | -   | -                      | -                      |
| <b>Vote 6 - Economic Development and Planning</b>             |     | 6,552           | 139             | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| 6.1 - DMM Economic Development and Planning                   |     | 6,552           | 139             |                 |                      |                 |                    |                   | -   | -                      | -                      |
| 6.2 - LED & Tourism   |     |                 |                 |                 |                      |                 |                    |                   | -   | -                      | -                      |
| 6.3 - Land Use Management                                     |     |                 |                 |                 |                      |                 |                    |                   | -   | -                      | -                      |
| 6.4 - Properties  |     |                 |                 |                 |                      |                 |                    |                   | -   | -                      | -                      |
| 6.5 - Housing   |     |                 |                 |                 |                      |                 |                    |                   | -   | -                      | -                      |
| 6.6 - Geographic Information System                           |     |                 |                 |                 |                      |                 |                    |                   | -   | -                      | -                      |
| 6.7 - Buildings   |     |                 |                 |                 |                      |                 |                    |                   | -   | -                      | -                      |
| <b>Vote 7 - Safety &amp; Community Development</b>            |     | 32,050          | 52,056          | 22,542          | -                    | -               | -                  | -                 | -   | -                      | -                      |
| 7.1 - DMM Safety & Community Development                      |     |                 | 19,490          |                 |                      |                 |                    |                   | -   | -                      | -                      |
| 7.2 - Sports, Recreation, Arts & Culture                      |     | 11,517          | 4,077           | 9,839           |                      |                 |                    |                   | -   | -                      | -                      |
| 7.3 - Parks & Cemeteries                                      |     | 9,235           | 25,695          | 2,433           |                      |                 |                    |                   | -   | -                      | -                      |
| 7.4 - Libraries   |     | 7,162           | 2,793           | 424             |                      |                 |                    |                   | -   | -                      | -                      |
| 7.5 - Public Safety   |     |                 |                 | 6,352           |                      |                 |                    |                   | -   | -                      | -                      |
| 7.6 - Health Services   |     | 4,136           |                 | 3,494           |                      |                 |                    |                   | -   | -                      | -                      |
| <b>Vote 8 - Infrastructural Planning and Asset Management</b> |     | -               | -               | 44,447          | 326,104              | 322,408         | -                  | -                 | 403,425   | 707,960                | 599,935                |
| 8.1 - DMM Infrastructural Planning and Asset Management       |     |                 |                 | 3,818           | 6,700                | 6,400           |                    |                   | -   | -                      | -                      |
| 8.2 - Project Management Unit                                 |     |                 |                 | 40,628          | 319,404              | 316,008         |                    |                   | 403,425   | 707,960                | 599,935                |
| 8.3 - MIG Grant   |     |                 |                 |                 | -                    | -               |                    |                   | -   | -                      | -                      |
| 8.4 - EPWP Grant  |     |                 |                 |                 | -                    | -               |                    |                   | -   | -                      | -                      |
| 8.5 - Caretaker   |     |                 |                 |                 | -                    | -               |                    |                   | -   | -                      | -                      |
| 8.6 - Facilities Management                                   |     |                 |                 |                 | -                    | -               |                    |                   | -   | -                      | -                      |
| 8.7 - Infrastructure Asset Management                         |     |                 |                 |                 | -                    | -               |                    |                   | -   | -                      | -                      |
| 8.8 - Infrastructure Skills Development Grant                 |     |                 |                 |                 | -                    | -               |                    |                   | -   | -                      | -                      |
| 8.9 - Transport & Mechanical Workshop                         |     |                 |                 |                 | -                    | -               |                    |                   | -   | -                      | -                      |
| <b>Capital multi-year expenditure sub-total</b>               |     | 272,993         | 190,689         | 246,665         | 326,104              | 329,508         | -                  | -                 | 408,425   | 711,960                | 603,935                |

Choose name from list - Table A6 Consolidated Budgeted Financial Position

| Description                              | Ref | 2010/11         | 2011/12         | 2012/13         | Current Year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| R thousand                               |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| ASSETS                                   |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Current assets                           |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Cash                                     |     | 18,497          | 12,858          | 9,051           | 50,000               | 50,000          |                    |                   | 150,000   | 180,000                | 200,000                |
| Call investment deposits                 | 1   | 106,270         | 114,928         | 118,653         | 200,000              | 200,000         | -                  | -                 | 100,000   | 100,000                | 100,000                |
| Consumer debtors                         | 1   | 204,308         | 292,050         | 282,266         | 1,766,732            | 1,766,732       | -                  | -                 | 427,550   | 427,550                | 427,550                |
| Other debtors                            |     | 94,533          | 235,753         | 254,047         | 100,000              | 100,000         |                    |                   | 182,000   | 182,000                | 182,000                |
| Current portion of long-term receivables |     | -               | -               | -               | -                    | -               |                    |                   | -   | -                      | -                      |
| Inventory                                | 2   | 19,887          | 20,536          | 24,041          | 30,000               | 30,000          |                    |                   | 30,000  | 31,680                 | 33,454                 |
| Total current assets                     |     | 443,494         | 676,125         | 688,058         | 2,146,732            | 2,146,732       | -                  | -                 | 889,550   | 921,230                | 943,004                |
| Non current assets                       |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Long-term receivables                    |     | -               | -               | -               | -                    | -               |                    |                   | -   | -                      | -                      |
| Investments                              |     | 55              | -               | -               | 50,000               | 50,000          |                    |                   | -   | -                      | -                      |
| Investment property                      |     | 494,898         | 976,667         | 1,105,805       | 1,030,384            | 1,030,384       |                    |                   | 1,167,730   | 1,247,135              | 1,316,975              |
| Investment in Associate                  |     | -               | -               | -               | -                    | -               |                    |                   | -   | -                      | -                      |
| Property, plant and equipment            | 3   | 2,090,268       | 9,623,767       | 10,461,938      | 9,465,740            | 9,465,740       | -                  | -                 | 8,965,032   | 9,235,333              | 9,431,813              |
| Agricultural                             |     | -               | -               | -               | -                    | -               |                    |                   | -   | -                      | -                      |
| Biological                               |     | -               | -               | -               | -                    | -               |                    |                   | -   | -                      | -                      |
| Intangible                               |     | -               | 7,783           | 20,785          | 4,361                | 4,361           |                    |                   | 20,785  | 20,785                 | 20,785                 |
| Other non-current assets                 |     | 17              | -               | 363             | 17                   | 17              |                    |                   | 347   | 347                    | 347                    |
| Total non current assets                 |     | 2,585,238       | 10,608,217      | 11,588,890      | 10,550,501           | 10,550,501      | -                  | -                 | 10,153,893  | 10,503,599             | 10,769,919             |
| TOTAL ASSETS                             |     | 3,028,731       | 11,284,342      | 12,276,949      | 12,697,233           | 12,697,233      | -                  | -                 | 11,043,443  | 11,424,829             | 11,712,922             |
| LIABILITIES                              |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Current liabilities                      |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Bank overdraft                           | 1   | 31,186          | 33,538          | -               | -                    | -               |                    |                   | -   | -                      | -                      |
| Borrowing                                | 4   | 6,859           | 5,269           | 5,672           | 4,048                | 4,048           | -                  | -                 | 4,048   | 4,048                  | 4,048                  |
| Consumer deposits                        |     | 31,186          | 33,538          | 33,939          | 35,382               | 35,382          |                    |                   | 39,125  | 39,125                 | 39,125                 |
| Trade and other payables                 | 4   | 475,127         | 727,050         | 698,921         | 200,000              | 200,000         | -                  | -                 | 300,000   | 250,000                | 200,000                |
| Provisions                               |     | 247,701         | -               | -               | 316,847              | 316,847         |                    |                   | 121,037   | 121,037                | 121,037                |
| Total current liabilities                |     | 792,059         | 799,395         | 738,532         | 556,278              | 556,278         | -                  | -                 | 464,210   | 414,210                | 364,210                |
| Non current liabilities                  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Borrowing                                |     | 47,562          | 27,958          | 23,485          | 79,059               | 79,059          | -                  | -                 | 26,921  | 26,921                 | 26,921                 |
| Provisions                               |     | 247,701         | 300,329         | 323,254         | 316,847              | 316,847         | -                  | -                 | 323,254   | 323,254                | 323,254                |
| Total non current liabilities            |     | 295,263         | 328,287         | 346,740         | 395,907              | 395,907         | -                  | -                 | 350,175   | 350,175                | 350,175                |
| TOTAL LIABILITIES                        |     | 1,087,322       | 1,127,682       | 1,085,272       | 952,185              | 952,185         | -                  | -                 | 814,385   | 764,385                | 714,385                |
| NET ASSETS                               | 5   | 1,941,409       | 10,156,660      | 11,191,677      | 11,745,048           | 11,745,048      | -                  | -                 | 10,229,057  | 10,660,444             | 10,998,537             |
| COMMUNITY WEALTH/EQUITY                  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Accumulated Surplus/(Deficit)            |     | 2,138,614       | 10,160,715      | 11,135,388      | 11,366,603           | 11,375,703      |                    |                   | 10,172,769  | 10,604,155             | 10,942,249             |
| Reserves                                 | 4   | 19,489          | 29,517          | 56,289          | 378,445              | 378,445         | -                  | -                 | 56,289  | 56,289                 | 56,289                 |
| Minorities' interests                    |     | -               | -               | -               | -                    | -               |                    |                   | -   | -                      | -                      |
| TOTAL COMMUNITY WEALTH/EQUITY            | 5   | 2,158,103       | 10,190,232      | 11,191,677      | 11,745,048           | 11,754,148      | -                  | -                 | 10,229,057  | 10,660,444             | 10,998,537             |

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity



Choose name from list - Table A7 Consolidated Budgeted Cash Flows

| Description                                       |   | Ref | 2010/11         | 2011/12         | 2012/13         | Current Year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
|---|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| R thousand  |   |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| CASH FLOW FROM OPERATING ACTIVITIES               |   |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Receipts  |   |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Ratepayers and other                              |   |     | 1,791,846       | 2,198,539       | 2,715,120       | 3,128,881            | 3,128,881       |                    |                   | 3,626,682   | 4,009,017              | 4,183,311              |
| Government - operating                            | 1 |     | 691,642         | 809,669         | 597,142         | 685,819              | 685,819         |                    |                   | 623,644   | 615,506                | 617,593                |
| Government - capital                              | 1 |     | —               | —               | 255,194         | 181,733              | 181,733         |                    |                   | 263,007   | 396,232                | 472,236                |
| Interest  |   |     | 50,278          | 37,669          | 35,279          | 34,277               | 34,277          |                    |                   | 33,948  | 34,170                 | 36,553                 |
| Dividends   |   |     | 6               | 10              | 3               | —                    | —               |                    |                   | 5   | 5                      | 6                      |
| Payments  |   |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Suppliers and employees                           |   |     | (2,203,987)     | (2,754,347)     | (3,318,963)     | (3,517,695)          | (3,517,695)     |                    |                   | (3,870,732)   | (4,054,160)            | (4,356,283)            |
| Finance charges                                   |   |     | (33,519)        | (19,107)        | (32,425)        | (11,343)             | (11,343)        |                    |                   | (11,897)  | (12,658)               | (13,468)               |
| Transfers and Grants                              | 1 |     | —               | —               | —               | —                    | —               |                    |                   | —   | —                      | —                      |
| NET CASH FROM/(USED) OPERATING ACTIVITIES         |   |     | 296,265         | 272,432         | 251,349         | 501,673              | 501,673         | —                  | —                 | 664,656   | 988,113                | 939,947                |
| CASH FLOWS FROM INVESTING ACTIVITIES              |   |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Receipts  |   |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Proceeds on disposal of PPE                       |   |     | 7,232           | —               | 103             | 1,324                | 1,324           |                    |                   | 1,414   | 1,504                  | 1,601                  |
| Decrease (Increase) in non-current debtors        |   |     | —               | —               | —               | —                    | —               |                    |                   | —   | —                      | —                      |
| Decrease (increase) other non-current receivables |   |     | —               | —               | —               | —                    | —               |                    |                   | —   | —                      | —                      |
| Decrease (increase) in non-current investments    |   |     | 48,598          | 55              | —               | —                    | —               |                    |                   | —   | —                      | —                      |
| Payments  |   |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Capital assets                                    |   |     | (273,558)       | (190,821)       | (246,665)       | (326,104)            | (326,104)       |                    |                   | (408,425)   | (711,960)              | (638,935)              |
| NET CASH FROM/(USED) INVESTING ACTIVITIES         |   |     | (217,728)       | (190,766)       | (246,562)       | (324,780)            | (324,780)       | —                  | —                 | (407,011)   | (710,456)              | (637,335)              |
| CASH FLOWS FROM FINANCING ACTIVITIES              |   |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Receipts  |   |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Short term loans                                  |   |     | —               | —               | —               | 150,000              | 150,000         |                    |                   | —   | —                      | —                      |
| Borrowing long term/refinancing                   |   |     | (37,189)        | (74,158)        | —               | —                    | —               |                    |                   | —   | —                      | —                      |
| Increase (decrease) in consumer deposits          |   |     | 1,787           | 2,352           | 401             | —                    | —               |                    |                   | —   | —                      | —                      |
| Payments  |   |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Repayment of borrowing                            |   |     | (60,464)        | (6,841)         | (5,269)         | (150,000)            | (150,000)       |                    |                   | —   | —                      | —                      |
| NET CASH FROM/(USED) FINANCING ACTIVITIES         |   |     | (95,867)        | (78,647)        | (4,868)         | —                    | —               | —                  | —                 | —   | —                      | —                      |
| NET INCREASE/ (DECREASE) IN CASH HELD             |   |     | (17,329)        | 3,019           | (81)            | 176,893              | 176,893         | —                  | —                 | 257,644   | 277,657                | 302,612                |
| Cash/cash equivalents at the year begin:          | 2 |     | 142,096         | 124,767         | 127,786         | 127,704              |                 |                    | —                 | 127,704   | 385,349                | 663,005                |
| Cash/cash equivalents at the year end:            | 2 |     | 124,767         | 127,786         | 127,704         | 304,597              | 176,893         | —                  | —                 | 385,349   | 663,005                | 965,618                |

**References**

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

Choose name from list - Table A8 Consolidated Cash backed reserves/accumulated surplus reconciliation

| Table A: Consolidated Cash-backed Reserves/accumulated surplus reconciliation |  |     |                  |                  |                  |                      |                    |                    |                   |   |                        |                        |
|---|--|-----|------------------|------------------|------------------|----------------------|--------------------|--------------------|-------------------|---|------------------------|------------------------|
| Description   |  | Ref | 2010/11          | 2011/12          | 2012/13          | Current Year 2013/14 |                    |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
| R thousand  |  |     | Audited Outcome  | Audited Outcome  | Audited Outcome  | Original Budget      | Adjusted Budget    | Full Year Forecast | Pre-audit outcome | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| <b>Cash and investments available</b>   |  |     |                  |                  |                  |                      |                    |                    |                   |   |                        |                        |
| Cash/cash equivalents at the year end   |  | 1   | 124,767          | 127,786          | 127,704          | 304,597              | 176,893            | -                  | -                 | 385,349   | 663,005                | 965,618                |
| Other current investments > 90 days   |  |     | (31,186)         | (33,538)         | -                | (54,597)             | 73,107             | -                  | -                 | (135,349)   | (383,005)              | (665,618)              |
| Non current assets - Investments  |  | 1   | 55               | -                | -                | 50,000               | 50,000             | -                  | -                 | -   | -                      | -                      |
| <b>Cash and investments available:</b>  |  |     | <b>93,635</b>    | <b>94,248</b>    | <b>127,704</b>   | <b>300,000</b>       | <b>300,000</b>     | <b>-</b>           | <b>-</b>          | <b>250,000</b>                                      | <b>280,000</b>         | <b>300,000</b>         |
| <b>Application of cash and investments</b>                                    |  |     |                  |                  |                  |                      |                    |                    |                   |   |                        |                        |
| Unspent conditional transfers   |  |     | 89,182           | 21,339           | 31,229           | -                    | -                  | -                  | -                 | -   | -                      | -                      |
| Unspent borrowing   |  |     | -                | -                | -                | -                    | -                  | -                  | -                 | -   | -                      | -                      |
| Statutory requirements  |  | 2   |                  |                  |                  |                      |                    |                    |                   |   |                        |                        |
| Other working capital requirements  |  | 3   | 163,942          | 275,649          | 209,876          | (1,402,109)          | (1,337,674)        | -                  | -                 | (248,979)   | (310,180)              | (344,922)              |
| Other provisions  |  |     |                  |                  |                  |                      |                    |                    |                   |   |                        |                        |
| Long term investments committed   |  | 4   | -                | -                | -                | -                    | -                  | -                  | -                 | -   | -                      | -                      |
| Reserves to be backed by cash/investments                                     |  | 5   |                  |                  |                  |                      |                    |                    |                   |   |                        |                        |
| <b>Total Application of cash and investments:</b>                             |  |     | <b>253,124</b>   | <b>296,988</b>   | <b>241,105</b>   | <b>(1,402,109)</b>   | <b>(1,337,674)</b> | <b>-</b>           | <b>-</b>          | <b>(248,979)</b>                                    | <b>(310,180)</b>       | <b>(344,922)</b>       |
| <b>Surplus(shortfall)</b>   |  |     | <b>(159,489)</b> | <b>(202,740)</b> | <b>(113,401)</b> | <b>1,702,109</b>     | <b>1,637,674</b>   | <b>-</b>           | <b>-</b>          | <b>498,979</b>                                      | <b>590,180</b>         | <b>644,922</b>         |

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves

Choose name from list - Table A10 Consolidated basic service delivery measurement

| Description   | Ref | 2010/11 | 2011/12 | 2012/13 | Current Year 2013/14 |                 |                    | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
|---|-----|---------|---------|---------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
|   |     | Outcome | Outcome | Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| <b>Household service targets</b>                                    | 1   |         |         |         |                      |                 |                    |   |                        |                        |
| <b>Water:</b>   |     |         |         |         |                      |                 |                    |   |                        |                        |
| Piped water inside dwelling   |     | 246,000 | 258,300 |         | 128,271              | 128,271         |                    | 128,271   | 128,271                | 128,271                |
| Piped water inside yard (but not in dwelling)                       |     | -       | -       |         | -                    | -               |                    | -   | -                      | -                      |
| Using public tap (at least min service level)                       | 2   | -       | -       |         | -                    | -               |                    | -   | -                      | -                      |
| Other water supply (at least min service level)                     | 4   | -       | -       |         | -                    | -               |                    | -   | -                      | -                      |
| Minimum Service Level and Above sub-total                           |     | 246,000 | 258,300 | -       | 128,271              | 128,271         | -                  | 128,271   | 128,271                | 128,271                |
| Using public tap (< min.service level)                              | 3   | -       | -       |         | -                    | -               |                    | -   | -                      | -                      |
| Other water supply (< min.service level)                            | 4   | -       | -       |         | -                    | -               |                    | -   | -                      | -                      |
| No water supply   |     | -       | -       |         | -                    | -               |                    | -   | -                      | -                      |
| Below Minimum Service Level sub-total                               |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Total number of households  | 5   | 246,000 | 258,300 | -       | 128,271              | 128,271         | -                  | 128,271   | 128,271                | 128,271                |
| <b>Sanitation/sewerage:</b>   |     |         |         |         |                      |                 |                    |   |                        |                        |
| Flush toilet (connected to sewerage)                                |     | 242,000 | 254,100 |         | 120,271              | 120,271         |                    | 120,271   | 120,271                | 120,271                |
| Flush toilet (with septic tank)                                     |     | -       | -       |         | -                    | -               |                    | -   | -                      | -                      |
| Chemical toilet   |     | -       | -       |         | -                    | -               |                    | -   | -                      | -                      |
| Pit toilet (ventilated)   |     | -       | -       |         | -                    | -               |                    | -   | -                      | -                      |
| Other toilet provisions (> min service level)                       |     | -       | -       |         | -                    | -               |                    | -   | -                      | -                      |
| Minimum Service Level and Above sub-total                           |     | 242,000 | 254,100 | -       | 120,271              | 120,271         | -                  | 120,271   | 120,271                | 120,271                |
| Bucket toilet   |     | -       | -       |         | -                    | -               |                    | -   | -                      | -                      |
| Other toilet provisions (< min service level)                       |     | -       | -       |         | -                    | -               |                    | -   | -                      | -                      |
| No toilet provisions  |     | -       | -       |         | -                    | -               |                    | -   | -                      | -                      |
| Below Minimum Service Level sub-total                               |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Total number of households  | 5   | 242,000 | 254,100 | -       | 120,271              | 120,271         | -                  | 120,271   | 120,271                | 120,271                |
| <b>Energy:</b>  |     |         |         |         |                      |                 |                    |   |                        |                        |
| Electricity (at least min.service level)                            |     | 66,000  | 69,300  | 22,267  | 20,223               | 20,223          |                    | 22,167  | 22,067                 | 21,917                 |
| Electricity - prepaid (min.service level)                           |     | -       | -       | 43,409  | -                    | -               |                    | 45,909  | 46,259                 | 46,409                 |
| Minimum Service Level and Above sub-total                           |     | 66,000  | 69,300  | 65,676  | 20,223               | 20,223          | -                  | 68,076  | 68,326                 | 68,326                 |
| Electricity (< min.service level)                                   |     | -       | -       |         | -                    | -               |                    | -   | -                      | -                      |
| Electricity - prepaid (< min. service level)                        |     | -       | -       |         | -                    | -               |                    | -   | -                      | -                      |
| Other energy sources  |     | -       | -       |         | -                    | -               |                    | -   | -                      | -                      |
| Below Minimum Service Level sub-total                               |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Total number of households  | 5   | 66,000  | 69,300  | 65,676  | 20,223               | 20,223          | -                  | 68,076  | 68,326                 | 68,326                 |
| <b>Refuse:</b>  |     |         |         |         |                      |                 |                    |   |                        |                        |
| Removed at least once a week  |     | -       | -       | 188,000 | 118,511              | 118,511         |                    | 169,000   | 176,000                | 183,000                |
| Minimum Service Level and Above sub-total                           |     | -       | -       | 188,000 | 118,511              | 118,511         | -                  | 169,000   | 176,000                | 183,000                |
| Removed less frequently than once a week                            |     | -       | -       |         | -                    | -               |                    | -   | -                      | -                      |
| Using communal refuse dump  |     | 30      | -       | 30      | -                    | -               |                    | -   | -                      | -                      |
| Using own refuse dump   |     | 3       | 10      | 3       | -                    | -               |                    | -   | -                      | -                      |
| Other rubbish disposal  |     | -       | -       |         | -                    | -               |                    | -   | -                      | -                      |
| No rubbish disposal   |     | -       | -       |         | -                    | -               |                    | -   | -                      | -                      |
| Below Minimum Service Level sub-total                               |     | 33      | 10      | 33      | -                    | -               | -                  | -   | -                      | -                      |
| Total number of households  | 5   | 33      | 10      | 188,033 | 118,511              | 118,511         | -                  | 169,000   | 176,000                | 183,000                |
| <b>Households receiving Free Basic Service</b>                      | 7   |         |         |         |                      |                 |                    |   |                        |                        |
| Water (6 kilolitres per household per month)                        |     | 120,000 | 126,000 |         | 39,271               | 39,271          |                    | 39,271  | 39,271                 | 39,271                 |
| Sanitation (free minimum level service)                             |     | 58,000  | 60,900  |         | 39,271               | 39,271          |                    | 39,271  | 39,271                 | 39,271                 |
| Electricity/other energy (50kwh per household per month)            |     | 58,000  | 60,900  |         | 39,271               | 39,271          |                    | 39,271  | 39,271                 | 39,271                 |
| Refuse (removed at least once a week)                               |     | 58,000  | 60,900  |         | 39,271               | 39,271          |                    | 39,271  | 39,271                 | 39,271                 |
| <b>Cost of Free Basic Services provided (R'000)</b>                 | 8   |         |         |         |                      |                 |                    |   |                        |                        |
| Water (6 kilolitres per household per month)                        |     | 5,621   | 5,902   |         | 11,366               | 11,366          |                    | 12,276  | 13,258                 | 14,318                 |
| Sanitation (free sanitation service)                                |     | 41,715  | 43,801  |         | 3,752                | 3,752           |                    | 4,052   | 4,376                  | 4,726                  |
| Electricity/other energy (50kwh per household per month)            |     | 22,529  | 23,655  |         | -                    | -               |                    | -   | -                      | -                      |
| Refuse (removed once a week)  |     | 34,595  | 36,325  |         | 3,333                | 3,333           |                    | 3,600   | 3,888                  | 4,199                  |
| Total cost of FBS provided (minimum social package)                 |     | 104,460 | 109,683 | -       | 18,451               | 18,451          | -                  | 19,927  | 21,521                 | 23,243                 |
| <b>Highest level of free service provided</b>                       |     |         |         |         |                      |                 |                    |   |                        |                        |
| Property rates (R value threshold)                                  |     | 150     | 150,000 |         | 150,000              | 150,000         |                    | 150,000   | 150,000                | 150,000                |
| Water (kilolitres per household per month)                          |     | 10      | 10,000  |         | 20                   | 20              |                    | 20  | 20                     | 20                     |
| Sanitation (kilolitres per household per month)                     |     | -       | -       |         | -                    | -               |                    | -   | -                      | -                      |
| Sanitation (Rand per household per month)                           |     | 107     | 107,000 |         | 91                   | 91              |                    | 91  | 91                     | 91                     |
| Electricity (kwh per household per month)                           |     | 50      | 50,000  |         | -                    | -               |                    | -   | -                      | -                      |
| Refuse (average litres per week)                                    |     | 46      | 46,000  |         | -                    | -               |                    | -   | -                      | -                      |
| <b>Revenue cost of free services provided (R'000)</b>               | 9   |         |         |         |                      |                 |                    |   |                        |                        |
| Property rates (R15 000 threshold rebate)                           |     | 14,516  | 15,968  |         | 15,000               | 15,000          |                    | 15,840  | 16,727                 | 17,664                 |
| Property rates (other exemptions, reductions and rebates)           |     | -       | -       |         | -                    | -               |                    | -   | -                      | -                      |
| Water   |     | 8,873   | 9,760   |         | 11,366               | 11,366          |                    | 12,276  | 13,258                 | 14,318                 |
| Sanitation  |     | 33,508  | 36,859  |         | 3,752                | 3,752           |                    | 4,052   | 4,376                  | 4,726                  |
| Electricity/other energy  |     | 18,050  | 19,855  |         | -                    | -               |                    | -   | -                      | -                      |
| Refuse  |     | 29,513  | 32,464  |         | 3,333                | 3,333           |                    | 3,600   | 3,888                  | 4,199                  |
| Municipal Housing - rental rebates                                  |     | 540     | 594     |         | -                    | -               |                    | -   | -                      | -                      |
| Housing - top structure subsidies                                   |     | -       | -       |         | -                    | -               |                    | -   | -                      | -                      |
| Other   |     | -       | -       |         | -                    | -               |                    | -   | -                      | -                      |
| Total revenue cost of free services provided (total social package) | 6   | 105,000 | 115,500 | -       | 33,451               | 33,451          | -                  | 35,767  | 38,248                 | 40,907                 |

## References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service



| Description                                  | Ref | 2010/11         | 2011/12         | 2012/13         | Current Year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
|  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| <b>R thousand</b>                            |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b>REVENUE ITEMS:</b>                        |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <u>Property rates</u>                        | 6   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Total Property Rates                         |     | 470,439         | 541,894         | 630,975         | 721,241              | 721,241         |                    |                   | 810,914   | 859,569                | 911,143                |
| less Revenue Foregone                        |     | 160,242         | 189,928         | 220,001         | 251,772              | 251,772         |                    |                   | 271,914   | 287,141                | 303,221                |
| Net Property Rates                           |     | 310,198         | 351,966         | 410,974         | 469,468              | 469,468         | -                  | -                 | 539,000   | 572,428                | 607,922                |
| <u>Service charges - electricity revenue</u> | 6   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Total Service charges - electricity revenue  |     | 1,163,243       | 1,415,815       | 1,615,708       | 1,874,199            | 1,874,199       |                    |                   | 1,977,314   | 2,172,186              | 2,345,961              |
| less Revenue Foregone                        |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Net Service charges - electricity revenue    |     | 1,163,243       | 1,415,815       | 1,615,708       | 1,874,199            | 1,874,199       | -                  | -                 | 1,977,314   | 2,172,186              | 2,345,961              |
| <u>Service charges - water revenue</u>       | 6   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Total Service charges - water revenue        |     | 420,482         | 492,337         | 667,182         | 756,385              | 868,714         |                    |                   | 946,898   | 1,011,303              | 1,071,509              |
| less Revenue Foregone                        |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Net Service charges - water revenue          |     | 420,482         | 492,337         | 667,182         | 756,385              | 868,714         | -                  | -                 | 946,898   | 1,011,303              | 1,071,509              |
| <u>Service charges - sanitation revenue</u>  | 6   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Total Service charges - sanitation revenue   |     | 182,002         | 197,320         | 179,502         | 222,375              | 262,816         |                    |                   | 259,158   | 285,074                | 313,581                |
| less Revenue Foregone                        |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Net Service charges - sanitation revenue     |     | 182,002         | 197,320         | 179,502         | 222,375              | 262,816         | -                  | -                 | 259,158   | 285,074                | 313,581                |
| <u>Service charges - refuse revenue</u>      | 6   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Total refuse removal revenue                 |     | 89,633          | 96,346          | 128,997         | 155,386              | 155,386         |                    |                   | 171,227   | 180,813                | 191,657                |
| Total landfill revenue                       |     | 16,086          |                 |                 |                      | -               |                    |                   |   |                        |                        |
| less Revenue Foregone                        |     |                 |                 |                 |                      | -               |                    |                   |   |                        |                        |
| Net Service charges - refuse revenue         |     | 105,719         | 96,346          | 128,997         | 155,386              | 155,386         | -                  | -                 | 171,227   | 180,813                | 191,657                |
| <u>Other Revenue by source</u>               | 3   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| List other revenue by source                 |     | 124,582         | 74,966          | 107,736         | 38,799               | 38,799          |                    |                   | 33,075  | 34,848                 | 36,798                 |
| Health Subsidy                               |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b>Total 'Other' Revenue</b>                 | 1   | 124,582         | 74,966          | 107,736         | 38,799               | 38,799          | -                  | -                 | 33,075  | 34,848                 | 36,798                 |
| <b>EXPENDITURE ITEMS:</b>                    |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <u>Employee related costs</u>                | 2   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Basic Salaries and Wages                     |     | 393,517         | 405,095         | 445,973         | 494,483              | 495,076         |                    |                   | 578,303   | 569,481                | 611,442                |
| Pension and UIF Contributions                |     | 76,827          | 83,583          | 90,756          | 101,396              | 101,396         |                    |                   | 106,645   | 113,471                | 120,707                |
| Medical Aid Contributions                    |     | 31,325          | 35,659          | 40,414          | 34,098               | 34,098          |                    |                   | 40,106  | 42,673                 | 45,405                 |
| Overtime                                     |     | 43,091          | 45,698          | 46,016          | 33,293               | 33,293          |                    |                   | 23,663  | 27,113                 | 33,824                 |
| Performance Bonus                            |     | 28,671          | 30,421          | 33,299          | 37,861               | 37,861          |                    |                   | 41,294  | 43,938                 | 46,751                 |
| Motor Vehicle Allowance                      |     | 28,882          | 30,241          | 35,583          | 46,476               | 46,476          |                    |                   | 42,666  | 45,531                 | 48,442                 |
| Cellphone Allowance                          |     | 1,657           | 4,463           | 3,231           | 9,604                | 9,604           |                    |                   | 6,200   | 6,608                  | 7,052                  |
| Housing Allowances                           |     | 2,550           | 2,603           | 2,399           | 2,571                | 2,571           |                    |                   | 2,774   | 2,952                  | 3,141                  |
| Other benefits and allowances                |     | 19,102          | 31,592          | 38,290          | 60,468               | 60,468          |                    |                   | 72,542  | 66,383                 | 70,476                 |
| Payments in lieu of leave                    |     | 5,841           | 7,143           | 6,995           | 6,439                | 6,439           |                    |                   | 3,453   | 3,618                  | 3,748                  |
| Long service awards                          |     | 1,189           | 45,697          | 11,366          | 1,198                | 1,198           |                    |                   | 1,  |                        |                        |

[illegible]



Choose name from list - Supporting Table SA2 Consolidated Matrix Financial Performance Budget (revenue source/expenditure type & dept.)

| Description  | Ref | Vote 1 -<br>Political<br>Offices | Vote 2 -<br>Municipal<br>Manager | Vote 3 -<br>Financial<br>Services | Vote 4 -<br>Corporate<br>Services | Vote 5 - Basic<br>Services | Vote 6 -<br>Economic<br>Development<br>and Planning | Vote 7 - Safety<br>& Community<br>Development | Vote 8 -<br>Infrastructural<br>Planning and<br>Asset<br>Management | Total            |
|--|-----|----------------------------------|----------------------------------|-----------------------------------|-----------------------------------|----------------------------|---|---|--|------------------|
| R thousand   | 1   |                                  |                                  |                                   |                                   |                            |   |   |  |                  |
| <b>Revenue By Source</b>   |     |                                  |                                  |                                   |                                   |                            |   |   |  |                  |
| Property rates   |     | -                                | -                                | 539,000                           | -                                 | -                          | -   | -   | -  | 539,000          |
| Property rates - penalties & collection charges                      |     | -                                | -                                | -                                 | -                                 | -                          | -   | -   | -  | -                |
| Service charges - electricity revenue                                |     | -                                | -                                | -                                 | -                                 | 1,977,314                  | -   | -   | -  | 1,977,314        |
| Service charges - water revenue                                      |     | -                                | -                                | -                                 | -                                 | 946,898                    | -   | -   | -  | 946,898          |
| Service charges - sanitation revenue                                 |     | -                                | -                                | -                                 | -                                 | 259,158                    | -   | -   | -  | 259,158          |
| Service charges - refuse revenue                                     |     | -                                | -                                | -                                 | -                                 | 171,227                    | -   | -   | -  | 171,227          |
| Service charges - other  |     | -                                | -                                | 3,511                             | -                                 | 18,712                     | 4,363   | 978   | -  | 27,564           |
| Rental of facilities and equipment                                   |     | -                                | -                                | 3,877                             | -                                 | -                          | 10,827  | 68  | -  | 14,772           |
| Interest earned - external investments                               |     | -                                | -                                | 11,152                            | -                                 | -                          | -   | -   | -  | 11,152           |
| Interest earned - outstanding debtors                                |     | -                                | -                                | 4,390                             | -                                 | 18,405                     | 0   | -   | -  | 22,796           |
| Dividends received   |     | -                                | -                                | 5                                 | -                                 | -                          | -   | -   | -  | 5                |
| Fines  |     | -                                | -                                | -                                 | -                                 | -                          | -   | 35,008  | -  | 35,008           |
| Licences and permits   |     | -                                | -                                | -                                 | -                                 | -                          | -   | 13  | -  | 13               |
| Agency services  |     | -                                | -                                | -                                 | -                                 | -                          | -   | -   | -  | -                |
| Other revenue  |     | -                                | -                                | 17,471                            | 3,056                             | 4,138                      | 1,106   | 7,304   | -  | 33,075           |
| Transfers recognised - operational                                   |     | -                                | -                                | 604,528                           | -                                 | -                          | -   | 3,385   | 15,051   | 622,964          |
| Gains on disposal of PPE   |     | -                                | -                                | 1,414                             | -                                 | -                          | -   | -   | -  | 1,414            |
| <b>Total Revenue (excluding capital transfers and contribution)</b>  |     | -                                | -                                | <b>1,185,348</b>                  | <b>3,056</b>                      | <b>3,395,852</b>           | <b>16,296</b>                                       | <b>46,757</b>                                 | <b>15,051</b>  | <b>4,662,360</b> |
| <b>Expenditure By Type</b>   |     |                                  |                                  |                                   |                                   |                            |   |   |  |                  |
| Employee related costs   |     | 32,566                           | 55,765                           | 98,465                            | 91,107                            | 275,577                    | 48,572  | 273,058                                       | 43,835   | 918,945          |
| Remuneration of councillors  |     | 47,185                           | -                                | -                                 | -                                 | -                          | -   | -   | -  | 47,185           |
| Debt impairment  |     | -                                | -                                | 19,750                            | -                                 | 431,935                    | -   | -   | -  | 451,685          |
| Depreciation & asset impairment                                      |     | -                                | -                                | -                                 | -                                 | 173,523                    | -   | -   | -  | 173,523          |
| Finance charges  |     | -                                | -                                | 11,897                            | -                                 | -                          | -   | -   | -  | 11,897           |
| Bulk purchases   |     | -                                | -                                | -                                 | -                                 | 1,950,243                  | -   | -   | -  | 1,950,243        |
| Other materials  |     | 19                               | 95                               | 55                                | 70                                | 5,379                      | 77  | 2,206   | 380  | 8,281            |
| Contracted services  |     | -                                | 22,710                           | 23,773                            | -                                 | 38,816                     | 4,320   | 44,619  | -  | 134,239          |
| Transfers and grants   |     | -                                | -                                | -                                 | -                                 | -                          | -   | -   | -  | -                |
| Other expenditure  |     | 13,253                           | 98,541                           | 301,654                           | 51,109                            | 174,288                    | 10,035  | 80,021  | 142,662  | 871,564          |
| Loss on disposal of PPE  |     | -                                | -                                | -                                 | -                                 | -                          | -   | -   | -  | -                |
| <b>Total Expenditure</b>   |     | <b>93,023</b>                    | <b>177,111</b>                   | <b>455,594</b>                    | <b>142,286</b>                    | <b>3,049,761</b>           | <b>63,004</b>                                       | <b>399,905</b>                                | <b>186,877</b>   | <b>4,567,560</b> |
| <b>Surplus/(Deficit)</b>   |     | <b>(93,023)</b>                  | <b>(177,111)</b>                 | <b>729,754</b>                    | <b>(139,230)</b>                  | <b>346,092</b>             | <b>(46,709)</b>                                     | <b>(353,148)</b>                              | <b>(171,825)</b>   | <b>94,800</b>    |
| Transfers recognised - capital                                       |     | -                                | -                                | 115,000                           | -                                 | -                          | -   | 1,819   | 146,867  | 263,686          |
| Contributions recognised - capital                                   |     | -                                | -                                | -                                 | -                                 | -                          | -   | -   | -  | -                |
| Contributed assets   |     | -                                | -                                | -                                 | -                                 | -                          | -   | -   | -  | -                |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> |     | <b>(93,023)</b>                  | <b>(177,111)</b>                 | <b>844,754</b>                    | <b>(139,230)</b>                  | <b>346,092</b>             | <b>(46,709)</b>                                     | <b>(351,329)</b>                              | <b>(24,959)</b>  | <b>358,486</b>   |

References

1. Departmental columns to be based on municipal organisation structure

**Choose name from list - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'**

| Description                                     | Ref | 2010/11         | 2011/12         | 2012/13         | Current Year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |            |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|------------|
|   |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |            |
| R thousand                                      |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |            |
| ASSETS  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |            |
| Call investment deposits                        | 2   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |            |
| Call deposits < 90 days                         |     | 106,270         | 114,928         | 118,653         | 200,000              | 200,000         |                    |                   | 100,000   | 100,000                | 100,000                |            |
| Other current investments > 90 days             |     | -               | -               | -               | -                    | -               |                    |                   | -   | -                      | -                      |            |
| Total Call investment deposits                  |     | 106,270         | 114,928         | 118,653         | 200,000              | 200,000         | -                  | -                 | 100,000   | 100,000                | 100,000                |            |
| Consumer debtors                                |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |            |
| Consumer debtors                                | 2   | 1,701,364       | 1,799,637       | 282,266         | 2,226,542            | 2,226,542       |                    |                   | 3,851,366   | 4,256,246              | 4,815,042              |            |
| Less: Provision for debt impairment             |     | (1,497,057)     | (1,507,586)     |                 | (459,811)            | (459,811)       |                    |                   | (3,423,817)   | (3,828,696)            | (4,387,492)            |            |
| Total Consumer debtors                          |     | 204,308         | 292,050         | 282,266         | 1,766,732            | 1,766,732       | -                  | -                 | 427,550   | 427,550                | 427,550                |            |
| Debt impairment provision                       |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |            |
| Balance at the beginning of the year            |     | 1,515,031       | 1,134,937       |                 | 1,507,568            | -               |                    |                   | 2,968,132   | 3,423,817              | 3,828,696              |            |
| Contributions to the provision                  |     | 329,956         | 249,904         |                 | 459,811              | 459,811         |                    |                   | 455,685   | 404,879                | 558,796                |            |
| Bad debts written off                           |     | (347,931)       | 122,727         |                 | -                    | -               |                    |                   | -   | -                      | -                      |            |
| Balance at end of year                          |     | 1,497,057       | 1,507,568       | -               | 1,967,379            | 459,811         | -                  | -                 | 3,423,817   | 3,828,696              | 4,387,492              |            |
| Property, plant and equipment (PPE)             |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |            |
| PPE at cost/valuation (excl. finance leases)    | 3   | 3,868,549       | 11,591,444      | 10,461,938      | 11,937,769           | 11,937,769      |                    |                   | 11,878,720  | 12,590,680             | 13,228,819             |            |
| Leases recognised as PPE                        |     | -               | -               |                 | -                    | -               |                    |                   | -   | -                      | -                      |            |
| Less: Accumulated depreciation                  |     | 1,778,282       | 1,967,677       |                 | 2,472,029            | 2,472,029       |                    |                   | 2,913,688   | 3,355,348              | 3,797,007              |            |
| Total Property, plant and equipment (PPE)       | 2   | 2,090,268       | 9,623,767       | 10,461,938      | 9,465,740            | 9,465,740       | -                  | -                 | 8,965,032   | 9,235,333              | 9,431,813              |            |
| LIABILITIES                                     |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |            |
| Current liabilities - Borrowing                 |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |            |
| Short term loans (other than bank overdraft)    |     | -               | -               | -               | -                    | -               |                    |                   | -   | -                      | -                      |            |
| Current portion of long-term liabilities        |     | 6,859           | 5,269           | 5,672           | 4,048                | 4,048           |                    |                   | 4,048   | 4,048                  | 4,048                  |            |
| Total Current liabilities - Borrowing           |     | 6,859           | 5,269           | 5,672           | 4,048                | 4,048           | -                  | -                 | 4,048   | 4,048                  | 4,048                  |            |
| Trade and other payables                        |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |            |
| Trade and other creditors                       | 2   | 385,945         | 705,711         | 667,692         | 200,000              | 200,000         |                    |                   | 300,000   | 250,000                | 200,000                |            |
| Unspent conditional transfers                   |     | 89,182          | 21,339          | 31,229          | -                    | -               |                    |                   | -   | -                      | -                      |            |
| VAT   |     | -               | -               | -               | -                    | -               |                    |                   | -   | -                      | -                      |            |
| Total Trade and other payables                  |     | 475,127         | 727,050         | 698,921         | 200,000              | 200,000         | -                  | -                 | 300,000   | 250,000                | 200,000                |            |
| Non current liabilities - Borrowing             |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |            |
| Borrowing                                       | 4   | 32,172          | 26,921          | 23,485          | 26,921               | 26,921          |                    |                   | 26,921  | 26,921                 | 26,921                 |            |
| Finance leases (including PPP asset element)    |     | 15,390          | 1,037           |                 | 52,138               | 52,138          |                    |                   | -   | -                      | -                      |            |
| Total Non current liabilities - Borrowing       |     | 47,562          | 27,958          | 23,485          | 79,059               | 79,059          | -                  | -                 | 26,921  | 26,921                 | 26,921                 |            |
| Provisions - non-current                        |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |            |
| Retirement benefits                             |     |                 |                 |                 |                      | -               |                    |                   |   |                        |                        |            |
| List other major provision items                |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |            |
| Refuse landfill site rehabilitation             |     | 107,774         | 78,316          |                 | 316,847              | 316,847         |                    |                   |   |                        |                        |            |
| Other   |     | 139,927         | 222,013         | 323,254         | -                    | -               |                    |                   | 323,254   | 323,254                | 323,254                |            |
| Total Provisions - non-current                  |     | 247,701         | 300,329         | 323,254         | 316,847              | 316,847         | -                  | -                 | 323,254   | 323,254                | 323,254                |            |
| CHANGES IN NET ASSETS                           |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |            |
| Accumulated Surplus/(Deficit)                   |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |            |
| Accumulated Surplus/(Deficit) - opening balance | 1   | 1,798,741       | 10,413,942      |                 | -                    | 11,366,603      |                    |                   | 10,172,769  | 10,604,155             | 10,942,249             |            |
| GRAP adjustments                                |     | -               | -               |                 | -                    |                 |                    |                   | -   | -                      | -                      |            |
| Restated balance                                |     | 1,798,741       | 10,413,942      | -               | -                    | 11,366,603      | -                  | -                 | 10,172,769  | 10,604,155             | 10,942,249             |            |
| Surplus/(Deficit)                               |     | 275,393         | (532,589)       | (273,872)       | 326,104              | 329,508         | -                  | -                 | 408,425   | 711,960                | 603,935                |            |
| Appropriations to Reserves                      |     | (11,430)        | -               |                 | -                    | -               |                    |                   |   |                        |                        |            |
| Transfers from Reserves                         |     | -               | -               |                 | -                    |                 |                    |                   |   |                        |                        |            |
| Depreciation offsets                            |     | -               | -               |                 | -                    |                 |                    |                   |   |                        |                        |            |
| Other adjustments                               |     | 85,606          | -               |                 | -                    | 9,100           |                    |                   |   |                        |                        |            |
| Accumulated Surplus/(Deficit)                   |     |                 | 2,148,310       | 9,881,352       | (273,872)            | 326,104         | 11,705,211         | -                 | -   | 10,581,194             | 11,316,116             | 11,546,184 |
| Reserves  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |            |
| Housing Development Fund                        |     | -               | -               |                 | -                    | -               |                    |                   | -   | -                      | -                      |            |
| Capital replacement                             |     | -               | -               |                 | -                    |                 |                    |                   | -   | -                      | -                      |            |
| Self-insurance                                  |     | 19,489          | 29,517          |                 | 30,000               | 30,000          |                    |                   |   |                        |                        |            |
| Other reserves                                  |     | -               | -               | 56,289          | -                    | -               |                    |                   | 56,289  | 56,289                 | 56,289                 |            |
| Revaluation                                     |     | -               | -               |                 | 348,445              | 348,445         |                    |                   |   |                        |                        |            |
| Total Reserves                                  | 2   | 19,489          | 29,517          | 56,289          | 378,445              | 378,445         | -                  | -                 | 56,289  | 56,289                 | 56,289                 |            |
| TOTAL COMMUNITY WEALTH/EQUITY                   | 2   | 2,167,799       | 9,910,869       | (217,583)       | 704,549              | 12,083,656      | -                  | -                 | 10,637,483  | 11,372,404             | 11,602,472             |            |

**Total capital expenditure includes expenditure on nationally significant priorities:**

[illegible]

| Strategic Objective   | Goal | Goal Code | Ref | 2010/11         | 2011/12         | 2012/13         | Current Year 2013/14 |                 |                    | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
|---|------|-----------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
|   |      |           |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| R thousand  |      |           |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| 1. Re-inventing our economy                                   |      |           |     | 478             | 9,345           |                 | 187,650              |                 |                    | 162,212   | 164,966                | 172,693                |
| 2. Renewing our communities                                   |      |           |     | 80,362          | 96,832          |                 | 93,771               |                 |                    | 97,920  | 106,159                | 111,802                |
| 3. Reviving a sustainable environment                         |      |           |     | -               | -               |                 | 9,270                |                 |                    | 9,872   | 10,514                 | 11,197                 |
| 4. Re-integrating our region                                  |      |           |     | -               | -               |                 | -                    |                 |                    | -   | -                      | -                      |
| 5. Releasing human potential                                  |      |           |     | 2,451           | 11,779          |                 | 2,761                |                 |                    | 4,587   | 4,874                  | 5,173                  |
| 6. Good and sustainable financial governance                  |      |           |     | 3,099,595       | 2,941,192       |                 | 4,047,942            |                 |                    | 3,133,096   | 3,297,110              | 3,497,536              |
| 7. Deepening democracy  |      |           |     | -               | 355,727         |                 | -                    |                 |                    | 1,300,348   | 1,453,121              | 1,561,361              |
| Allocations to other priorities                               |      |           |     | 2               |                 |                 |                      |                 |                    |   |                        |                        |
| Total Revenue (excluding capital transfers and contributions) |      |           | 1   | 3,182,886       | 3,414,875       | -               | 4,341,394            | -               | -                  | 4,708,036   | 5,036,743              | 5,359,761              |

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

Choose name from list - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

| Strategic Objective                          | Goal | Goal Code | Ref | 2010/11         | 2011/12         | 2012/13         | Current Year 2013/14 |                 |                    | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|------|-----------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
|  |      |           |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| R thousand                                   |      |           |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| 1. Re-inventing our economy                  |      |           |     | 232,483         | 189,710         |                 | 280,606              |                 |                    | 290,512   | 300,468                | 326,659                |
| 2. Renewing our communities                  |      |           |     | 314,809         | 303,135         |                 | 367,388              |                 |                    | 448,685   | 478,344                | 509,065                |
| 3. Reviving a sustainable environment        |      |           |     | 8,800           | 10,458          |                 | 10,877               |                 |                    | 12,005  | 12,774                 | 13,593                 |
| 4. Re-integrating our region                 |      |           |     | –               | –               |                 | –                    |                 |                    |   |                        |                        |
| 5. Releasing human potential                 |      |           |     | 64,294          | 107,659         |                 | 194,173              |                 |                    | 343,649   | 354,965                | 381,383                |
| 6. Good and sustainable financial governance |      |           |     | 2,050,635       | 3,046,656       |                 | 3,182,097            |                 |                    | 3,216,550   | 3,296,815              | 3,636,102              |
| 7. Deepening democracy                       |      |           |     | 144,716         | 105,862         |                 | 161,282              |                 |                    | 254,221   | 277,648                | 326,260                |
|  |      |           |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
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|  |      |           |     |                 |                 |                 |                      |                 |                    |   |                        |                        |

References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

Choose name from list - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

| Strategic Objective                          | Goal | Goal Code | Ref | 2010/11         | 2011/12         | 2012/13         | Current Year 2013/14 |                 |                    | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|------|-----------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
|  |      |           |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| R thousand                                   |      |           |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| 1. Re-inventing our economy                  |      | A         |     | 6,552           | 139             |                 | -                    | -               |                    | -   | -                      | -                      |
| 2. Renewing our communities                  |      | B         |     | 32,050          | 52,056          |                 | 50,317               | 50,317          |                    | -   | -                      | -                      |
| 3. Reviving a sustainable environment        |      | C         |     | 231,682         | 135,870         |                 | 269,087              | 272,491         |                    | 399,425   | 701,223                | 592,648                |
| 4. Re-integrating our region                 |      | D         |     | -               | -               |                 | 6,700                | 6,700           |                    | 5,000   | 10,737                 | 11,287                 |
| 5. Releasing human potential                 |      | E         |     | 2,406           | 1,155           |                 | -                    | -               |                    | -   | -                      | -                      |
| 6. Good and sustainable financial governance |      | F         |     | 302             | 1,470           |                 | -                    | -               |                    | 4,000   | -                      | -                      |
| 7. Deepening democracy                       |      | G         |     | 401             | -               |                 | -                    | -               |                    | -   | -                      | -                      |
|  |      | H         |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
|  |      | I         |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
|  |      | J         |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
|  |      | K         |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
|  |      | L         |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
|  |      | M         |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
|  |      | N         |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
|  |      | O         |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
|  |      | P         |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Allocations to other priorities              |      |           | 3   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Total Capital Expenditure                    |      |           | 1   | 273,393         | 190,690         | -               | 326,104              | 329,508         | -                  | 408,425   | 711,960                | 603,935                |

References

- 1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
- 2. Goal code must be used on Table SA36



Choose name from list - Supporting Table SA8 Performance indicators and benchmarks

| Choose name from list - Supporting Table SA6 Performance indicators and benchmarks |   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
|--|---|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| Description of financial Indicator   | Basis of calculation  | 2010/11         | 2011/12         | 2012/13         | Current Year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
|  |   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| <b><u>Borrowing Management</u></b>   |   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Credit Rating  |   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Capital Charges to Operating Expenditure   | Interest & Principal Paid /Operating Expenditure  | 3.3%            | 0.7%            | 0.9%            | 3.8%                 | 3.7%            | 0.0%               | 0.0%              | 0.3%  | 0.3%                   | 0.3%                   |
| Capital Charges to Own Revenue   | Finance charges & Repayment of borrowing /Own Revenue   | 3.9%            | 1.1%            | 1.2%            | 4.4%                 | 4.2%            | 0.0%               | 0.0%              | 0.3%  | 0.3%                   | 0.3%                   |
| Borrowed funding of 'own' capital expenditure                                      | Borrowing/Capital expenditure excl. transfers and grants and contributions                    | -29.7%          | -245.8%         | 0.0%            | 103.5%               | 107.7%          | 0.0%               | 0.0%              | 0.0%  | 0.0%                   | 0.0%                   |
| <b><u>Safety of Capital</u></b>  |   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Gearing  | Long Term Borrowing/ Funds & Reserves   | 244.0%          | 94.7%           | 41.7%           | 20.9%                | 20.9%           | 0.0%               | 0.0%              | 47.8%   | 47.8%                  | 47.8%                  |
| <b><u>Liquidity</u></b>  |   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Current Ratio  | Current assets/current liabilities  | 0.6             | 0.8             | 0.9             | 3.9                  | 3.9             | -                  | -                 | 1.9   | 2.2                    | 2.6                    |
| Current Ratio adjusted for aged debtors  | Current assets less debtors > 90 days/current liabilities                                     | 0.6             | 0.8             | 0.9             | 3.9                  | 3.9             | -                  | -                 | 1.9   | 2.2                    | 2.6                    |
| Liquidity Ratio  | Monetary Assets/Current Liabilities   | 0.2             | 0.2             | 0.2             | 0.4                  | 0.4             | -                  | -                 | 0.5   | 0.7                    | 0.8                    |
| <b><u>Revenue Management</u></b>   |   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Annual Debtors Collection Rate (Payment Level %)                                   | Last 12 Mths Receipts/Last 12 Mths Billing %  |                 | 74.3%           | 81.5%           | 85.4%                | 85.8%           | 82.4%              | 0.0%              | 0.0%  | 90.1%                  | 91.9%                  |
| Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)     |   | 74.3%           | 81.5%           | 85.4%           | 85.8%                | 82.4%           | 0.0%               | 0.0%              | 90.1%   | 91.9%                  | 89.4%                  |
| Outstanding Debtors to Revenue   | Total Outstanding Debtors to Annual Revenue   | 10.1%           | 15.5%           | 14.0%           | 43.0%                | 41.7%           | 0.0%               | 0.0%              | 12.9%   | 12.1%                  | 11.4%                  |
| Longstanding Debtors Recovered   | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old                                     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b><u>Creditors Management</u></b>   |   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Creditors System Efficiency  | % of Creditors Paid Within Terms (within 'MFMA' s 65(e))                                      | 75.0%           | 75.0%           | 75.0%           | 77.0%                | 76.0%           |                    | 76.0%             | 77.0%   | 79.0%                  | 80.0%                  |
| Creditors to Cash and Investments  |   | 309.3%          | 552.3%          | 522.8%          | 65.7%                | 113.1%          | 0.0%               | 0.0%              | 77.9%   | 37.7%                  | 20.7%                  |
| <b><u>Other Indicators</u></b>   |   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Electricity Distribution Losses (2)  | Total Volume Losses (kW)  |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
|  | Total Cost of Losses (Rand '000)  |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
|  | % Volume (units purchased and generated less units sold)/units purchased and generated        |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Water Distribution Losses (2)  | Total Volume Losses (kℓ)  |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
|  | Total Cost of Losses (Rand '000)  |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
|  | % Volume (units purchased and generated less units sold)/units purchased and generated        |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Employee costs   | Employee costs/(Total Revenue - capital revenue)  | 21.4%           | 21.3%           | 19.7%           | 19.1%                | 18.5%           | 0.0%               | 0.0%              | 19.5%   | 18.3%                  | 18.5%                  |
| Remuneration   | Total remuneration/(Total Revenue - capital revenue)  | 21.7%           | 20.1%           | 20.2%           | 20.4%                | 19.8%           | 0.0%               |                   | 20.5%   | 19.3%                  | 19.5%                  |
| Repairs & Maintenance  | R&M/(Total Revenue excluding capital revenue)   | 4.9%            | 6.0%            | 3.4%            | 3.9%                 | 3.7%            | 0.0%               |                   | 4.5%  | 4.4%                   | 4.5%                   |
| Finance charges & Depreciation   | FC&D/(Total Revenue - capital revenue)  | 7.0%            | 24.4%           | 14.3%           | 5.0%                 | 4.9%            | 0.0%               | 0.0%              | 5.2%  | 5.2%                   | 5.2%                   |
| <b><u>IDP regulation financial viability indicators</u></b>                        |   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| i. Debt coverage   | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | 54.5            | 66.8            | 17.3            | 19.8                 | 19.8            | 19.8               | -                 | 118.2   | 119.6                  | 128.3                  |
| ii. O/S Service Debtors to Revenue   | Total outstanding service debtors/annual revenue received for services                        | 13.4%           | 20.6%           | 17.8%           | 52.6%                | 50.5%           | 0.0%               | 0.0%              | 15.5%   | 14.3%                  | 13.3%                  |
| iii. Cost coverage   | (Available cash + Investments)/monthly fixed operational expenditure                          | 0.6             | 0.5             | 0.5             | 1.1                  | 0.6             | -                  | -                 | 1.2   | 2.0                    | 2.7                    |

**References**

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality



Choose name from list Supporting Table SA10 Funding measurement

| Description   | MFMA section | Ref | 2010/11         | 2011/12         | 2012/13         | Current Year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
|---|--------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
|   |              |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| Funding measures  |              |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Cash/cash equivalents at the year end - R'000                 | 18(1)b       | 1   | 124,767         | 127,786         | 127,704         | 304,597              | 176,893         | —                  | —                 | 385,349   | 663,005                | 965,618                |
| Cash + investments at the yr end less applications - R'000    | 18(1)b       | 2   | (159,489)       | (202,740)       | (113,401)       | 1,702,109            | 1,637,674       | —                  | —                 | 496,979   | 590,180                | 644,922                |
| Cash year end/monthly employee/supplier payments              | 18(1)b       | 3   | 0.6             | 0.5             | 0.5             | 1.1                  | 0.6             | —                  | —                 | 1.2   | 2.0                    | 2.7                    |
| Surplus/(Deficit) excluding depreciation offsets: R'000       | 18(1)        | 4   | 275,393         | (532,589)       | (273,872)       | 326,104              | 329,508         | —                  | —                 | 408,425   | 711,960                | 603,935                |
| Service charge rev % change - macro CPIX target exclusive     | 18(1)a,(2)   | 5   | N.A.            | 8.7%            | 11.6%           | 11.6%                | (1.7%)          | (106.0%)           | (6.0%)            | 0.4%  | 2.4%                   | 1.3%                   |
| Cash receipts % of Ratepayer & Other revenue                  | 18(1)a,(2)   | 6   | 74.3%           | 81.5%           | 85.4%           | 85.8%                | 82.4%           | 0.0%               | 0.0%              | 90.1%   | 91.9%                  | 89.4%                  |
| Debt impairment expense as a % of total billable revenue      | 18(1)a,(2)   | 7   | 10.9%           | 12.2%           | 15.2%           | 13.0%                | 14.9%           | 0.0%               | 0.0%              | 11.5%   | 9.5%                   | 12.2%                  |
| Capital payments % of capital expenditure                     | 18(1)c;19    | 8   | 100.2%          | 100.1%          | 100.0%          | 100.0%               | 99.0%           | 0.0%               | 0.0%              | 100.0%  | 100.0%                 | 105.8%                 |
| Borrowing receipts % of capital expenditure (excl. transfers) | 18(1)c       | 9   | (29.7%)         | (245.8%)        | 0.0%            | 0.0%                 | 0.0%            | 0.0%               | 0.0%              | 0.0%  | 0.0%                   | 0.0%                   |
| Grants % of Govt. legislated/gazetted allocations             | 18(1)a       | 10  |                 |                 |                 |                      |                 |                    |                   | 0.0%  | 0.0%                   | 0.0%                   |
| Current consumer debtors % change - incr(decr)                | 18(1)a       | 11  | N.A.            | 76.6%           | 1.6%            | 248.1%               | 0.0%            | (100.0%)           | 0.0%              | (67.3%)   | 0.0%                   | 0.0%                   |
| Long term receivables % change - incr(decr)                   | 18(1)a       | 12  | N.A.            | 0.0%            | 0.0%            | 0.0%                 | 0.0%            | 0.0%               | 0.0%              | 0.0%  | 0.0%                   | 0.0%                   |
| R&M % of Property Plant & Equipment                           | 20(1)(vi)    | 13  | 7.0%            | 2.1%            | 1.2%            | 1.8%                 | 1.8%            | 0.0%               | 0.0%              | 2.4%  | 2.4%                   | 2.6%                   |
| Asset renewal % of capital budget                             | 20(1)(vi)    | 14  | 41.2%           | 41.4%           | 46.8%           | 31.9%                | 30.8%           | 0.0%               | 0.0%              | 30.7%   | 31.9%                  | 27.1%                  |

- References**
- 1. Positive cash balances indicative of minimum compliance - subject to 2
  - 2. Deduct cash and investment applications (defined) from cash balances
  - 3. Indicative of sufficient liquidity to meet average monthly operating payments
  - 4. Indicative of funded operational requirements
  - 5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
  - 6. Realistic average cash collection forecasts as % of annual billed revenue
  - 7. Realistic average increase in debt impairment (doubtful debt) provision
  - 8. Indicative of planned capital expenditure level & cash payment timing
  - 9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
  - 10. Substantiation of National/Province allocations included in budget
  - 11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
  - 12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
  - 13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
  - 14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection



Choose name from list - Supporting Table SA11 Property rates summary

| Description   | Ref | 2010/11         | 2011/12         | 2012/13         | Current Year 2013/14 |                 |                    | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
|   |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| <b>Valuation:</b>   | 1   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Date of valuation:  |     | 02/07/2009      | 02/07/2010      |                 |                      |                 |                    |   |                        |                        |
| Financial year valuation used                                       |     | 2010/11         |                 |                 |                      |                 |                    |   |                        |                        |
| Municipal by-laws s6 in place? (Y/N)                                | 2   | 0               |                 |                 | No                   |                 |                    |   |                        |                        |
| Municipal/assistant valuer appointed? (Y/N)                         |     | 0               |                 |                 |                      |                 |                    |   |                        |                        |
| Municipal partnership s38 used? (Y/N)                               |     | No              |                 |                 |                      |                 |                    |   |                        |                        |
| No. of assistant valuers (FTE)                                      | 3   | -               |                 |                 |                      |                 |                    |   |                        |                        |
| No. of data collectors (FTE)  | 3   | -               |                 |                 |                      |                 |                    |   |                        |                        |
| No. of internal valuers (FTE)                                       | 3   | -               |                 |                 | 1                    |                 |                    |   |                        |                        |
| No. of external valuers (FTE)                                       | 3   | 1               |                 |                 |                      |                 |                    |   |                        |                        |
| No. of additional valuers (FTE)                                     | 4   | -               |                 |                 |                      |                 |                    |   |                        |                        |
| Valuation appeal board established? (Y/N)                           |     | 0               |                 |                 | 4                    |                 |                    |   |                        |                        |
| Implementation time of new valuation roll (mths)                    |     | -               | 4               |                 | 166,051              |                 |                    |   |                        |                        |
| No. of properties   | 5   | 162,834         | 165,826         |                 | 9801360000 (12788)   |                 |                    |   |                        |                        |
| No. of sectional title values                                       | 5   | 4,372,756,000   |                 |                 |                      |                 |                    |   |                        |                        |
| No. of unreasonably difficult properties s7(2)                      |     | -               |                 |                 |                      |                 |                    |   |                        |                        |
| No. of supplementary valuations                                     |     | -               |                 |                 |                      |                 |                    |   |                        |                        |
| No. of valuation roll amendments                                    |     | -               |                 |                 |                      |                 |                    |   |                        |                        |
| No. of objections by rate payers                                    |     | -               |                 |                 |                      |                 |                    |   |                        |                        |
| No. of appeals by rate payers                                       |     | -               | 17              |                 |                      |                 |                    |   |                        |                        |
| No. of successful objections  | 8   | -               |                 |                 |                      |                 |                    |   |                        |                        |
| No. of successful objections > 10%                                  | 8   | -               | 3               |                 |                      |                 |                    |   |                        |                        |
| Supplementary valuation   |     | -               |                 |                 | 122,031,000          |                 |                    |   |                        |                        |
| Public service infrastructure value (Rm)                            | 5   | 100             | 108             |                 | 838                  |                 |                    |   |                        |                        |
| Municipality owned property value (Rm)                              |     | 196             | 207             |                 |                      |                 |                    |   |                        |                        |
| <b>Valuation reductions:</b>  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Valuation reductions-public infrastructure (Rm)                     |     | 30              | 32              |                 | 37                   |                 |                    |   |                        |                        |
| Valuation reductions-nature reserves/park (Rm)                      |     | -               | -               |                 |                      |                 |                    |   |                        |                        |
| Valuation reductions-mineral rights (Rm)                            |     | -               | -               |                 |                      |                 |                    |   |                        |                        |
| Valuation reductions-R15,000 threshold (Rm)                         |     | 1,817           | 1,867           |                 | 2,139                |                 |                    |   |                        |                        |
| Valuation reductions-public worship (Rm)                            |     | 4               | 106             |                 | 490                  |                 |                    |   |                        |                        |
| Valuation reductions-other (Rm)                                     |     | 15,632          | 16,142          |                 | 19,247               |                 |                    |   |                        |                        |
| <b>Total valuation reductions:</b>                                  |     | 17,484          | 18,147          | -               | 21,913               | -               | -                  | -   | -                      | -                      |
| Total value used for rating (Rm)                                    | 5   | 39,047          | 41,445          |                 |                      |                 |                    |   |                        |                        |
| Total land value (Rm)   | 5   | -               |                 |                 |                      |                 |                    |   |                        |                        |
| Total value of improvements (Rm)                                    | 5   | -               |                 |                 |                      |                 |                    |   |                        |                        |
| Total market value (Rm)   | 5   | 54,850          | 57,587          |                 | 64,452               |                 |                    |   |                        |                        |
| <b>Rating:</b>  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Residential rate used to determine rate for other categories? (Y/N) |     | 0               |                 |                 |                      |                 |                    |   |                        |                        |
| Differential rates used? (Y/N)                                      | 5   | 0               | Yes             |                 | Yes                  |                 |                    |   |                        |                        |
| Limit on annual rate increase (s20)? (Y/N)                          |     | 0               | Yes             |                 | Yes                  |                 |                    |   |                        |                        |
| Special rating area used? (Y/N)                                     |     | 0               | No              |                 | No                   |                 |                    |   |                        |                        |
| Phasing-in properties s21 (number)                                  |     | 0               | No              |                 | No                   |                 |                    |   |                        |                        |
| Rates policy accompanying budget? (Y/N)                             |     | 0               | Yes             |                 | Yes                  |                 |                    |   |                        |                        |
| Fixed amount minimum value (R'000)                                  |     | -               | No              |                 | No                   |                 |                    |   |                        |                        |
| Non-residential prescribed ratio s19? (%)                           |     | 0.0%            | No              |                 | No                   |                 |                    |   |                        |                        |
| <b>Rate revenue:</b>  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Rate revenue budget (R'000)   | 6   | 400,837         | 413,100         |                 | 721,241              |                 |                    |   |                        |                        |
| Rate revenue expected to collect (R'000)                            | 6   | 323,793         | 351,416         |                 | 375,575              |                 |                    |   |                        |                        |
| Expected cash collection rate (%)                                   |     | 80.0%           | 80.0%           |                 | 80.0%                |                 |                    |   |                        |                        |
| Special rating areas (R'000)  | 7   | -               |                 |                 |                      |                 |                    |   |                        |                        |
| Rebates, exemptions - indigent (R'000)                              |     | -               |                 |                 | 163,687              |                 |                    |   |                        |                        |
| Rebates, exemptions - pensioners (R'000)                            |     | -               | -               |                 |                      |                 |                    |   |                        |                        |
| Rebates, exemptions - bona fide farm. (R'000)                       |     | -               | -               |                 |                      |                 |                    |   |                        |                        |
| Rebates, exemptions - other (R'000)                                 |     | 99,855          | 61,684          |                 | 88,085               |                 |                    |   |                        |                        |
| Phase-in reductions/discounts (R'000)                               |     | -               | -               |                 |                      |                 |                    |   |                        |                        |
| <b>Total rebates,exemptns,eductns,discs (R'000)</b>                 |     | 99,855          | 61,684          | -               | 251,772              | -               | -                  | -   | -                      | -                      |

**References**

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
2. To give effect to rates policy
3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

Choose name from list - Supporting Table SA13a Service Tariffs by category

| Description                                       | Ref | Provide description of tariff structure where appropriate | 2010/11 | 2011/12 | 2012/13 | Current Year 2013/14 | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
|---|-----|---|---------|---------|---------|----------------------|---|------------------------|------------------------|
|   |     |   |         |         |         |                      | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| <b>Property rates (rate in the Rand)</b>          | 1   |   |         |         |         |                      |   |                        |                        |
| Residential properties                            |     |   | 0.0070  | 0.0077  | 0.0085  | 0.0092               | 0.0097  | 0.0102                 | 0.0108                 |
| Residential properties - vacant land              |     |   | 0.0070  | 0.0077  | 0.0085  | 0.0092               | 0.0194  | 0.0205                 | 0.0216                 |
| Formal/informal settlements                       |     |   | 0.0070  | 0.0077  | 0.0085  | 0.0092               | 0.0097  | 0.0102                 | 0.0108                 |
| Small holdings                                    |     |   | 0.0070  | 0.0077  | 0.0085  | 0.0092               | 0.0024  | 0.0026                 | 0.0027                 |
| Farm properties - used                            |     |   | 0.0070  | 0.0077  | 0.0085  | 0.0092               | 0.0024  | 0.0026                 | 0.0027                 |
| Farm properties - not used                        |     |   | 0.0070  | 0.0077  | 0.0085  | 0.0092               | 0.0024  | 0.0026                 | 0.0027                 |
| Industrial properties                             |     |   | 0.0070  | 0.0077  | 0.0085  | 0.0092               | 0.0243  | 0.0256                 | 0.0270                 |
| Business and commercial properties                |     |   | 0.0070  | 0.0077  | 0.0085  | 0.0092               | 0.0194  | 0.0205                 | 0.0216                 |
| Communal land - residential                       |     |   | 0.0070  | 0.0077  | 0.0085  | 0.0092               | 0.0097  | 0.0102                 | 0.0108                 |
| Communal land - small holdings                    |     |   | 0.0070  | 0.0077  | 0.0085  | 0.0092               | 0.0097  | 0.0102                 | 0.0108                 |
| Communal land - farm property                     |     |   | 0.0070  | 0.0077  | 0.0085  | 0.0092               | 0.0097  | 0.0102                 | 0.0108                 |
| Communal land - business and commercial           |     |   | 0.0070  | 0.0077  | 0.0085  | 0.0092               | 0.0194  | 0.0205                 | 0.0216                 |
| Communal land - other                             |     |   | 0.0070  | 0.0077  | 0.0085  | 0.0092               | 0.0243  | 0.0256                 | 0.0270                 |
| State-owned properties                            |     |   | 0.0070  | 0.0077  | 0.0085  | 0.0092               | 0.0194  | 0.0205                 | 0.0216                 |
| Municipal properties                              |     |   | 0.0070  | 0.0077  | 0.0085  | 0.0092               | 0.0097  | 0.0102                 | 0.0108                 |
| Public service infrastructure                     |     |   | 0.0070  | 0.0077  | 0.0085  | 0.0092               | 0.0024  | 0.0026                 | 0.0027                 |
| Privately owned towns serviced by the owner       |     |   | 0.0070  | 0.0077  | 0.0085  | 0.0092               | 0.0097  | 0.0102                 | 0.0108                 |
| State trust land                                  |     |   | 0.0070  | 0.0077  | 0.0085  | 0.0092               | -   | -                      | -                      |
| Restitution and redistribution properties         |     |   | 0.0070  | 0.0077  | 0.0085  | 0.0092               | -   | -                      | -                      |
| Protected areas                                   |     |   | 0.0070  | 0.0077  | 0.0085  | 0.0092               | -   | -                      | -                      |
| National monuments properties                     |     |   | 0.0070  | 0.0077  | 0.0085  | 0.0092               | -   | -                      | -                      |
| <b>Exemptions, reductions and rebates (Rands)</b> |     |   |         |         |         |                      |   |                        |                        |
| <b>Residential properties</b>                     |     |   |         |         |         |                      |   |                        |                        |
| R15 000 threshold rebate                          |     |   | 15,000  | 15,000  | 15,000  | 15,000               | 15,000  | 15,000                 | 15,000                 |
| General residential rebate                        |     | REFER TO ATTACHED   | 0.0070  | 0.0077  | 0.0085  | 0.0092               |   | -                      | -                      |
| Indigent rebate or exemption                      |     | DRAFT PROPERTY  | 0.0070  | 0.0077  | 0.0085  | 0.0092               |   | -                      | -                      |
| Pensioners/social grants rebate or exemption      |     | RATES LEVIES  | 0.0070  | 0.0077  | 0.0085  | 0.0092               |   | -                      | -                      |
| Temporary relief rebate or exemption              |     |   | 0.0070  | 0.0077  | 0.0085  | 0.0092               |   | -                      | -                      |
| Bona fide farmers rebate or exemption             |     |   | 0.0070  | 0.0077  | 0.0085  | 0.0092               |   | -                      | -                      |
| <b>Other rebates or exemptions</b>                | 2   |   |         |         |         |                      |   |                        |                        |
| <b>Water tariffs</b>                              |     |   |         |         |         |                      |   |                        |                        |
| <b>Domestic</b>                                   |     |   |         |         |         |                      |   |                        |                        |
| Basic charge/fixd fee (Rands/month)               |     |   |         |         | 168     | 183                  | 198   | 208                    | 220                    |
| Service point - vacant land (Rands/month)         |     |   |         |         |         |                      |   |                        |                        |
| Water usage - flat rate tariff (c/kl)             |     |   |         |         |         |                      |   |                        |                        |
| Water usage - life line tariff                    |     | 0 to 6 kl   |         |         | 9       | 10                   | 11  | 11                     | 12                     |
| Water usage - Block 1 (c/kl)                      |     | 7 to 12 kl  |         |         | 13      | 14                   | 15  | 16                     | 17                     |
| Water usage - Block 2 (c/kl)                      |     | 13 to 20 kl   |         |         | 17      | 18                   | 20  | 21                     | 22                     |
| Water usage - Block 3 (c/kl)                      |     | 20 to 45 kl   |         |         | 20      | 21                   | 23  | 24                     | 25                     |
| Water usage - Block 4 (c/kl)                      |     | 46 and more   |         |         | 22      | 23                   | 25  | 27                     | 28                     |
| <b>Other</b>                                      | 2   |   |         |         | 25      | 27                   | 29  | 30                     | 32                     |
| <b>Waste water tariffs</b>                        |     |   |         |         |         |                      |   |                        |                        |
| <b>Domestic</b>                                   |     |   |         |         |         |                      |   |                        |                        |
| Basic charge/fixd fee (Rands/month)               |     |   |         |         | 52      | 55                   | 59  | 63                     | 66                     |
| Service point - vacant land (Rands/month)         |     |   |         |         |         |                      |   |                        |                        |
| Waste water - flat rate tariff (c/kl)             |     | 0 to 6 kl (70% water cons)                                |         |         | 4       | 4                    | 4   | 5                      | 5                      |
| Volumetric charge - Block 1 (c/kl)                |     | 7 to 12 kl  |         |         | 4       | 4                    | 4   | 5                      | 5                      |
| Volumetric charge - Block 2 (c/kl)                |     | 13 to 20 kl   |         |         | 4       | 4                    | 4   | 5                      | 5                      |
| Volumetric charge - Block 3 (c/kl)                |     | 20 to 45 kl   |         |         | 4       | 4                    | 4   | 5                      | 5                      |
| Volumetric charge - Block 4 (c/kl)                |     | 46 and more   |         |         | 4       | 4                    | 4   | 5                      | 5                      |
| <b>Other</b>                                      | 2   |   |         |         |         |                      |   |                        |                        |

Choose name from list - Supporting Table SA13a Service Tariffs by category

| Description  | Ref | Provide description of tariff structure where appropriate | 2010/11 | 2011/12 | 2012/13 | Current Year 2013/14 | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|-----|---|---------|---------|---------|----------------------|---|------------------------|------------------------|
|  |     |   |         |         |         |                      | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| <b>Electricity tariffs</b>                         |     |   |         |         |         |                      |   |                        |                        |
| <b>Domestic</b>                                    |     |   |         |         |         |                      |   |                        |                        |
| Basic charge/fixd fee ( <i>Rands/month</i> )       | 2   | Basic : Single Phase                                      |         | 116     | 128     | 140                  | 152   | 160                    | 168                    |
| Service point - vacant land ( <i>Rands/month</i> ) |     |   |         |         |         |                      |   |                        |                        |
| FBE  |     | (how is this targeted?)                                   |         |         |         |                      |   |                        |                        |
| Life-line tariff - meter                           |     | (describe structure)                                      |         |         |         |                      |   |                        |                        |
| Life-line tariff - prepaid                         |     | (describe structure)                                      |         |         |         |                      |   |                        |                        |
| Flat rate tariff - meter ( <i>c/kwh</i> )          |     |   |         |         |         |                      |   |                        |                        |
| Flat rate tariff - prepaid( <i>c/kwh</i> )         |     |   |         |         |         |                      |   |                        |                        |
| Meter - IBT Block 1 ( <i>c/kwh</i> )               |     | 0 to 100 kwh  |         |         |         | 77                   | 83  | 87                     | 92                     |
| Meter - IBT Block 2 ( <i>c/kwh</i> )               |     | 101 to 350 kwh  |         |         |         | 77                   | 83  | 87                     | 92                     |
| Meter - IBT Block 3 ( <i>c/kwh</i> )               |     | 351 to 600 kwh  |         |         |         | 86                   | 93  | 98                     | 103                    |
| Meter - IBT Block 4 ( <i>c/kwh</i> )               |     | 601 to 1000 kwh   |         |         |         | 115                  | 125   | 131                    | 138                    |
| Meter - IBT Block 5 ( <i>c/kwh</i> )               |     | 1000 and above  |         |         |         | 138                  | 150   | 158                    | 166                    |
| Prepaid - IBT Block 1 ( <i>c/kwh</i> )             |     | 0 to 100 kwh  |         |         |         | 77                   | 83  | 87                     | 92                     |
| Prepaid - IBT Block 2 ( <i>c/kwh</i> )             |     | 101 to 350 kwh  |         |         |         | 77                   | 83  | 87                     | 92                     |
| Prepaid - IBT Block 3 ( <i>c/kwh</i> )             |     | 351 to 600 kwh  |         |         |         | 86                   | 93  | 98                     | 103                    |
| Prepaid - IBT Block 4 ( <i>c/kwh</i> )             |     | 601 to 1000 kwh   |         |         |         | 115                  | 125   | 131                    | 138                    |
| Prepaid - IBT Block 5 ( <i>c/kwh</i> )             |     | 1000 and above  |         |         |         | 138                  | 150   | 158                    | 166                    |
| <b>Other</b>                                       |     |   |         |         |         |                      |   |                        |                        |
| <b>Waste management tariffs</b>                    |     |   |         |         |         |                      |   |                        |                        |
| <b>Domestic</b>                                    |     |   |         |         |         |                      |   |                        |                        |
| Street cleaning charge                             |     |   |         |         |         |                      |   |                        |                        |
| Basic charge/fixd fee                              |     |   |         |         | -       | -                    | -   | -                      |                        |
| 80l bin - once a week                              |     |   |         |         | 86      | 95                   | 102   | 108                    | 113                    |
| 250l bin - once a week                             |     |   |         |         | 86      | 95                   | 102   | 108                    | 113                    |

Choose name from list - Supporting Table SA13b Service Tariffs by category - explanatory

| Description   | Ref | Provide description of tariff structure where appropriate  | 2010/11 | 2011/12 | 2012/13 | Current Year<br>2013/14 | 2014/15 Medium Term Revenue & Expenditure Framework |                           |                           |
|---|-----|--|---------|---------|---------|-------------------------|---|---------------------------|---------------------------|
|   |     |  |         |         |         |                         | Budget Year<br>2014/15                              | Budget Year +1<br>2015/16 | Budget Year +2<br>2016/17 |
| <b>Exemptions, reductions and rebates (Rands)</b><br>[Insert lines as applicable] |     | REFER TO TABLE<br>SA13A  |         |         |         |                         |   |                           |                           |
| <b>Water tariffs</b><br>[Insert blocks as applicable]                             |     | (fill in thresholds)<br>(fill in thresholds)<br>(fill in thresholds)<br>(fill in thresholds)<br>(fill in thresholds)<br>(fill in thresholds)<br>(fill in thresholds)<br>(fill in thresholds)<br>(fill in thresholds)   |         |         |         |                         |   |                           |                           |
| <b>Waste water tariffs</b><br>[Insert blocks as applicable]                       |     | (fill in structure)<br>(fill in structure)<br>(fill in structure)<br>(fill in structure)<br>(fill in structure)<br>(fill in structure)<br>(fill in structure)<br>(fill in structure)   |         |         |         |                         |   |                           |                           |
| <b>Electricity tariffs</b><br>[Insert blocks as applicable]                       |     | (fill in thresholds)<br>(fill in thresholds)<br>(fill in thresholds)<br>(fill in thresholds)<br>(fill in thresholds)<br>(fill in thresholds)<br>(fill in thresholds)<br>(fill in thresholds)<br>(fill in thresholds)<br>(fill in thresholds)<br>(fill in thresholds)<br>(fill in thresholds) |         |         |         |                         |   |                           |                           |

Choose name from list - Supporting Table SA14 Household bills

| Description   | Ref | 2010/11         | 2011/12         | 2012/13         | Current Year 2013/14 |                 |                    | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                        |                        |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|---------------------|------------------------|------------------------|
|   |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2014/15 % Incr.                         | Budget Year 2014/15 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| <b>Rand/cent</b>  |     |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| <b>Monthly Account for Household - 'Middle Income Range'</b>                              | 1   |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| <b>Rates and services charges:</b>  |     |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| Property rates  |     | 292.99          | 322.29          |                 | 379.34               |                 |                    |   |                     |                        |                        |
| Electricity: Basic levy   |     | 98.86           | 119.89          |                 | 149.42               |                 |                    |   |                     |                        |                        |
| Electricity: Consumption  |     | 796.96          | 966.55          |                 | 1,212.28             |                 |                    |   |                     |                        |                        |
| Water: Basic levy   |     | —               | —               |                 | —                    |                 |                    |   |                     |                        |                        |
| Water: Consumption  |     | 322.93          | 389.13          |                 | 514.86               |                 |                    |   |                     |                        |                        |
| Sanitation  |     | 106.30          | 116.93          |                 | 147.66               |                 |                    |   |                     |                        |                        |
| Refuse removal  |     | 66.17           | 72.79           |                 | 94.48                |                 |                    |   |                     |                        |                        |
| Other   |     | —               | —               |                 | —                    |                 |                    |   |                     |                        |                        |
| <b>sub-total</b>  |     | 1,684.20        | 1,987.58        | —               | 2,498.04             | —               | —                  | (100.0%)  | —                   | —                      | —                      |
| VAT on Services   |     | 193.82          | 278.26          |                 | 349.73               |                 |                    |   |                     |                        |                        |
| <b>Total large household bill:</b>  |     | 1,878.02        | 2,265.84        | —               | 2,847.77             | —               | —                  | (100.0%)  | —                   | —                      | —                      |
| <b>% increase/-decrease</b>   |     |                 | 20.7%           | (100.0%)        | —                    | (100.0%)        | —                  |   | —                   | —                      | —                      |
| <b>Monthly Account for Household - 'Affordable Range'</b>                                 | 2   |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| <b>Rates and services charges:</b>  |     |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| Property rates  |     | 77.31           | 85.05           |                 | 100.10               |                 |                    |   |                     |                        |                        |
| Electricity: Basic levy   |     | 92.81           | 112.55          |                 | 140.28               |                 |                    |   |                     |                        |                        |
| Electricity: Consumption  |     | 372.58          | 451.86          |                 | 566.74               |                 |                    |   |                     |                        |                        |
| Water: Basic levy   |     | —               | —               |                 | —                    |                 |                    |   |                     |                        |                        |
| Water: Consumption  |     | 254.75          | 306.98          |                 | 406.17               |                 |                    |   |                     |                        |                        |
| Sanitation  |     | 106.30          | 116.93          |                 | 147.66               |                 |                    |   |                     |                        |                        |
| Refuse removal  |     | 66.17           | 72.79           |                 | 94.48                |                 |                    |   |                     |                        |                        |
| Other   |     | —               | —               |                 | —                    |                 |                    |   |                     |                        |                        |
| <b>sub-total</b>  |     | 969.91          | 1,146.15        | —               | 1,455.42             | —               | —                  | (100.0%)  | —                   | —                      | —                      |
| VAT on Services   |     | 128.42          | 160.46          |                 | 203.76               |                 |                    |   |                     |                        |                        |
| <b>Total small household bill:</b>  |     | 1,098.33        | 1,306.61        | —               | 1,659.18             | —               | —                  | (100.0%)  | —                   | —                      | —                      |
| <b>% increase/-decrease</b>   |     |                 | 19.0%           | (100.0%)        | —                    | (100.0%)        | —                  |   | —                   | —                      | —                      |
| <b>Monthly Account for Household - 'Indigent' Household receiving free basic services</b> | 3   |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| <b>Rates and services charges:</b>  |     |                 |                 |                 |                      |                 |                    |   |                     |                        |                        |
| Property rates  |     | 77.31           | 85.05           |                 | 100.10               |                 |                    |   |                     |                        |                        |
| Electricity: Basic levy   |     | 92.81           | 112.55          |                 | 140.28               |                 |                    |   |                     |                        |                        |
| Electricity: Consumption  |     | 44.88           | 54.44           |                 | 68.28                |                 |                    |   |                     |                        |                        |
| Water: Basic levy   |     | —               | —               |                 | —                    |                 |                    |   |                     |                        |                        |
| Water: Consumption  |     | —               | —               |                 | —                    |                 |                    |   |                     |                        |                        |
| Sanitation  |     | 106.20          | 116.82          |                 | 147.53               |                 |                    |   |                     |                        |                        |
| Refuse removal  |     | 66.17           | 72.79           |                 | 94.48                |                 |                    |   |                     |                        |                        |
| Other   |     | —               | —               |                 | —                    |                 |                    |   |                     |                        |                        |
| <b>sub-total</b>  |     | 387.38          | 441.65          | —               | 550.66               | —               | —                  | (100.0%)  | —                   | —                      | —                      |
| VAT on Services   |     | 43.80           | 61.83           |                 | 77.09                |                 |                    |   |                     |                        |                        |
| <b>Total small household bill:</b>  |     | 431.18          | 503.48          | —               | 627.75               | —               | —                  | (100.0%)  | —                   | —                      | —                      |
| <b>% increase/-decrease</b>   |     |                 | 16.8%           | (100.0%)        | —                    | (100.0%)        | —                  |   | —                   | —                      | —                      |

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water

2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water

3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)



Choose name from list - Supporting Table SA15 Investment particulars by type

| Investment type                            |  | Ref | 2010/11         | 2011/12         | 2012/13         | Current Year 2013/14 |                 |                    | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
|  |  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| R thousand                                 |  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Parent municipality                        |  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Securities - National Government           |  |     |                 |                 | -               |                      |                 |                    | -   | -                      | -                      |
| Listed Corporate Bonds                     |  |     |                 |                 | -               |                      |                 |                    | -   | -                      | -                      |
| Deposits - Bank                            |  |     | 106,270         | 114,928         | 118,653         | 114,928              |                 |                    | 118,653   | 118,653                | 118,653                |
| Deposits - Public Investment Commissioners |  |     |                 |                 | -               |                      |                 |                    | -   | -                      | -                      |
| Deposits - Corporation for Public Deposits |  |     |                 |                 | -               |                      |                 |                    | -   | -                      | -                      |
| Bankers Acceptance Certificates            |  |     |                 |                 | -               |                      |                 |                    | -   | -                      | -                      |
| Negotiable Certificates of Deposit - Banks |  |     |                 |                 | -               |                      |                 |                    | -   | -                      | -                      |
| Guaranteed Endowment Policies (sinking)    |  |     |                 |                 | -               |                      |                 |                    | -   | -                      | -                      |
| Repurchase Agreements - Banks              |  |     |                 |                 | -               |                      |                 |                    | -   | -                      | -                      |
| Municipal Bonds                            |  |     |                 |                 | -               |                      |                 |                    | -   | -                      | -                      |
| Listed Securities                          |  |     | 55              |                 |                 |                      |                 |                    |   |                        |                        |
| Municipality sub-total                     |  | 1   | 106,270         | 114,928         | 118,653         | 114,928              | -               | -                  | 118,653   | 118,653                | 118,653                |
| Entities                                   |  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Securities - National Government           |  |     | -               | -               | -               |                      |                 |                    | -   | -                      | -                      |
| Listed Corporate Bonds                     |  |     | -               | -               | -               |                      |                 |                    | -   | -                      | -                      |
| Deposits - Bank                            |  |     | -               | -               | -               |                      |                 |                    | -   | -                      | -                      |
| Deposits - Public Investment Commissioners |  |     | -               | -               | -               |                      |                 |                    | -   | -                      | -                      |
| Deposits - Corporation for Public Deposits |  |     | -               | -               | -               |                      |                 |                    | -   | -                      | -                      |
| Bankers Acceptance Certificates            |  |     | -               | -               | -               |                      |                 |                    | -   | -                      | -                      |
| Negotiable Certificates of Deposit - Banks |  |     | -               | -               | -               |                      |                 |                    | -   | -                      | -                      |
| Guaranteed Endowment Policies (sinking)    |  |     | -               | -               | -               |                      |                 |                    | -   | -                      | -                      |
| Repurchase Agreements - Banks              |  |     | -               | -               | -               |                      |                 |                    | -   | -                      | -                      |
| Entities sub-total                         |  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Consolidated total:                        |  |     | 106,270         | 114,928         | 118,653         | 114,928              | -               | -                  | 118,653   | 118,653                | 118,653                |

References

1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)

Choose name from list - Supporting Table SA16 Investment particulars by maturity

| Investments by Maturity             | Ref | Period of Investment | Type of Investment | Capital Guarantee<br>(Yes/ No) | Variable or Fixed<br>Interest rate | Interest Rate<br>3. | Commission Paid<br>(Rands) | Commission Recipient | Expiry date of<br>Investment |
|-------------------------------------|-----|----------------------|--------------------|--------------------------------|------------------------------------|---------------------|----------------------------|----------------------|------------------------------|
| Name of Institution & Investment ID | 1   | Yrs/Months           |                    |                                |                                    |                     |                            |                      |                              |
| Parent municipality                 |     |                      |                    |                                |                                    |                     |                            |                      |                              |
| ABSA - 9122309604                   |     | Daily                | Call Account       | No                             | Fixed                              | 0.05                | 0                          | None                 |                              |
| ABSA - 9129312474                   |     | Daily                | Call Account       | No                             | Fixed                              | 0.05                | 0                          | None                 |                              |
| ABSA - 9086195975                   |     | Daily                | Call Account       | No                             | Fixed                              | 0.05                | 0                          | None                 |                              |
| ABSA - 4074200632                   |     | Daily                | Call Account       | No                             | Fixed                              | 0.05                | 0                          | None                 |                              |
| ABSA - 9208236189                   |     | Daily                | Call Account       | No                             | Fixed                              | 0.05                | 0                          | None                 |                              |
| ABSA - 4075657501                   |     | Daily                | Call Account       | No                             | Fixed                              | 0.067               | 0                          | None                 |                              |
| ABSA - 4077657402                   |     | Daily                | Call Account       | No                             | Fixed                              | 0.052               | 0                          | None                 |                              |
| ABSA - 4077657525                   |     | Daily                | Call Account       | No                             | Fixed                              | 0.052               | 0                          | None                 |                              |
| ABSA - 4077657478                   |     | Daily                | Call Account       | No                             | Fixed                              | 0.052               | 0                          | None                 |                              |
| ABSA - 4077657567                   |     | Daily                | Call Account       | No                             | Fixed                              | 0.052               | 0                          | None                 |                              |
| Standard Bank 028606817#21          |     | Daily                | Call Account       | No                             | Fixed                              | 0.05                | 0                          | None                 |                              |
| Standard Bank 028606817#27          |     | Daily                | Call Account       | No                             | Fixed                              | 0.067               | 0                          | None                 |                              |
| Standard Bank 028606817#35          |     | Daily                | Call Account       | No                             | Fixed                              | 0.05                | 0                          | None                 |                              |
| Standard Bank 028606817#36          |     | Daily                | Call Account       | No                             | Fixed                              | 0.05                | 0                          | None                 |                              |
| Standard Bank 028606817#42          |     | Daily                | Call Account       | No                             | Fixed                              | 0.0825              | 0                          | None                 |                              |
| Standard Bank 028606817#43          |     | Daily                | Call Account       | No                             | Fixed                              | 0.05                | 0                          | None                 |                              |
| Standard Bank 028606817#47          |     | Daily                | Call Account       | No                             | Fixed                              | 0.105               | 0                          | None                 |                              |
| Standard Bank 028606817#54#58       |     | Daily                | Call Account       | No                             | Fixed                              | 0.0653              | 0                          | None                 |                              |
| Standard Bank 028606817#55          |     | Daily                | Call Account       | No                             | Fixed                              | 0.062               | 0                          | None                 |                              |
| Standard Bank 028606817#57          |     | Daily                | Call Account       | No                             | Fixed                              | 0.062               | 0                          | None                 |                              |
| Standard Bank 028606817#59#61       |     | Daily                | Call Account       | No                             | Fixed                              | 0.0548              | 0                          | None                 |                              |
| Standard Bank 028606817#60#62       |     | Daily                | Call Account       | No                             | Fixed                              | 0.0565              | 0                          | None                 |                              |
| Investec 1400192509500              |     | Daily                | Call Account       | No                             | Fixed                              | 0.0525              | 0                          | None                 |                              |
| Investec 1400192509501              |     | Daily                | Call Account       | No                             | Fixed                              | 0.0525              | 0                          | None                 |                              |
| Nedbank - 037781044284#003          |     | Daily                | Call Account       | No                             | Fixed                              | 0.107               | 0                          | None                 |                              |
| Nedbank - 037781044284#008          |     | Daily                | Call Account       | No                             | Fixed                              | 0.072               | 0                          | None                 |                              |
| Nedbank - 037781044284#010          |     | Daily                | Call Account       | No                             | Fixed                              | 0.072               | 0                          | None                 |                              |
| Nedbank - 037781044284#015          |     | Daily                | Call Account       | No                             | Fixed                              | 0.067               | 0                          | None                 |                              |
| Nedbank - 037781044284#020          |     | Daily                | Call Account       | No                             | Fixed                              | 0.062               | 0                          | None                 |                              |
| Nedbank - 037781044284#021          |     | Daily                | Call Account       | No                             | Fixed                              | 0.062               | 0                          | None                 |                              |
| Nedbank - 037781044284#022          |     | Daily                | Call Account       | No                             | Fixed                              | 0.062               | 0                          | None                 |                              |
| Nedbank - 037781044284#025          |     | Daily                | Call Account       | No                             | Fixed                              | 0.062               | 0                          | None                 |                              |
| Nedbank - 037781044284#026          |     | Daily                | Call Account       | No                             | Fixed                              | 0.052               | 0                          | None                 |                              |
| Nedbank - 037781044284#029          |     | Daily                | Call Account       | No                             | Fixed                              | 0.052               | 0                          | None                 |                              |
| Nedbank - 037781044284#033          |     | Daily                | Call Account       | No                             | Fixed                              | 0.052               | 0                          | None                 |                              |
| Nedbank - 037781044284#036          |     | Daily                | Call Account       | No                             | Fixed                              | 0.052               | 0                          | None                 |                              |
| Nedbank - 037781044284#037          |     | Daily                | Call Account       | No                             | Fixed                              | 0.052               | 0                          | None                 |                              |
| FNB - 74367738315                   |     | Daily                | Call Account       | No                             | Fixed                              | 0.052               | 0                          | None                 |                              |
| FNB - 74367738977                   |     | Daily                | Call Account       | No                             | Fixed                              | 0.052               | 0                          | None                 |                              |
| FNB - 74367739701                   |     | Daily                | Call Account       | No                             | Fixed                              | 0.052               | 0                          | None                 |                              |
| FNB - 74374323399                   |     | Daily                | Call Account       | No                             | Fixed                              | 0.052               | 0                          | None                 |                              |
| FNB - 74374324149                   |     | Daily                | Call Account       | No                             | Fixed                              | 0.052               | 0                          | None                 |                              |
| FNB - 74377598238                   |     | Daily                | Call Account       | No                             | Fixed                              | 0.052               | 0                          | None                 |                              |
| FNB - 74380919140                   |     | Daily                | Call Account       | No                             | Fixed                              | 0.052               | 0                          | None                 |                              |
| FNB - 74380915750                   |     | Daily                | Call Account       | No                             | Fixed                              | 0.052               | 0                          | None                 |                              |
| FNB - 74383258313                   |     | Daily                | Call Account       | No                             | Fixed                              | 0.048               | 0                          | None                 |                              |
| FNB - 74386489808                   |     | Daily                | Call Account       | No                             | Fixed                              | 0.048               | 0                          | None                 |                              |
| FNB - 74386379801                   |     | Daily                | Call Account       | No                             | Fixed                              | 0.048               | 0                          | None                 |                              |
| FNB - 74388711621                   |     | Daily                | Call Account       | No                             | Fixed                              | 0.048               | 0                          | None                 |                              |
| FNB - 74397968742                   |     | Daily                | Call Account       | No                             | Fixed                              | 0.048               | 0                          | None                 |                              |
| FNB - 74397969584                   |     | Daily                | Call Account       | No                             | Fixed                              | 0.048               | 0                          | None                 |                              |
| FNB - 74398420113                   |     | Daily                | Call Account       | No                             | Fixed                              | 0.048               | 0                          | None                 |                              |
| FNB - 74386451401                   |     | Daily                | Call Account       | No                             | Fixed                              | 0.0485              | 0                          | None                 |                              |
| FNB - 74406742994                   |     | Daily                | Call Account       | No                             | Fixed                              | 0.0485              | 0                          | None                 |                              |
| Sanlam Shares                       |     | Daily                | Call Account       | No                             | Fixed                              |                     | 0                          | None                 |                              |
| Municipality sub-total              |     |                      |                    |                                |                                    |                     |                            |                      |                              |
| TOTAL INVESTMENTS AND INTEREST      | 1   |                      |                    |                                |                                    |                     |                            |                      |                              |

References  
1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)  
2. List investments in expiry date order

Choose name from list - Supporting Table SA17 Borrowing

| Borrowing - Categorised by type            | Ref | 2010/11         | 2011/12         | 2012/13         | Current Year 2013/14 |                 |                    | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
|  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| <b>R thousand</b>                          |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Parent municipality</b>                 |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Long-Term Loans (annuity/reducing balance) |     | 32,172          | 26,921          | 26,921          |                      |                 |                    |   |                        |                        |
| Long-Term Loans (non-annuity)              |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Local registered stock                     |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Instalment Credit                          |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Financial Leases                           |     | 36,163          | 1,037           | 1,037           |                      |                 |                    |   |                        |                        |
| PPP liabilities                            |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Finance Granted By Cap Equipment Supplier  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Marketable Bonds                           |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Non-Marketable Bonds                       |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Bankers Acceptances                        |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Financial derivatives                      |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other Securities                           |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Municipality sub-total</b>              | 1   | 68,335          | 27,958          | 27,958          | -                    | -               | -                  | -   | -                      | -                      |
| <b>Entities</b>                            |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Long-Term Loans (annuity/reducing balance) |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Long-Term Loans (non-annuity)              |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Local registered stock                     |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Instalment Credit                          |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Financial Leases                           |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| PPP liabilities                            |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Finance Granted By Cap Equipment Supplier  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Marketable Bonds                           |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Non-Marketable Bonds                       |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Bankers Acceptances                        |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Financial derivatives                      |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other Securities                           |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Entities sub-total</b>                  | 1   | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>Total Borrowing</b>                     | 1   | 68,335          | 27,958          | 27,958          | -                    | -               | -                  | -   | -                      | -                      |

|  |   |   |   |   |   |   |   |   |   |   |
|--|---|---|---|---|---|---|---|---|---|---|
| <b>Unspent Borrowing - Categorised by type</b> |   |   |   |   |   |   |   |   |   |   |
| <b>Parent municipality</b>                     |   |   |   |   |   |   |   |   |   |   |
| Long-Term Loans (annuity/reducing balance)     |   |   |   |   |   |   |   |   |   |   |
| Long-Term Loans (non-annuity)                  |   |   |   |   |   |   |   |   |   |   |
| Local registered stock                         |   |   |   |   |   |   |   |   |   |   |
| Instalment Credit                              |   |   |   |   |   |   |   |   |   |   |
| Financial Leases                               |   |   |   |   |   |   |   |   |   |   |
| PPP liabilities                                |   |   |   |   |   |   |   |   |   |   |
| Finance Granted By Cap Equipment Supplier      |   |   |   |   |   |   |   |   |   |   |
| Marketable Bonds                               |   |   |   |   |   |   |   |   |   |   |
| Non-Marketable Bonds                           |   |   |   |   |   |   |   |   |   |   |
| Bankers Acceptances                            |   |   |   |   |   |   |   |   |   |   |
| Financial derivatives                          |   |   |   |   |   |   |   |   |   |   |
| Other Securities                               |   |   |   |   |   |   |   |   |   |   |
| <b>Municipality sub-total</b>                  | 1 | - | - | - | - | - | - | - | - | - |
| <b>Entities</b>                                |   |   |   |   |   |   |   |   |   |   |
| Long-Term Loans (annuity/reducing balance)     |   |   |   |   |   |   |   |   |   |   |
| Long-Term Loans (non-annuity)                  |   |   |   |   |   |   |   |   |   |   |
| Local registered stock                         |   |   |   |   |   |   |   |   |   |   |
| Instalment Credit                              |   |   |   |   |   |   |   |   |   |   |
| Financial Leases                               |   |   |   |   |   |   |   |   |   |   |
| PPP liabilities                                |   |   |   |   |   |   |   |   |   |   |
| Finance Granted By Cap Equipment Supplier      |   |   |   |   |   |   |   |   |   |   |
| Marketable Bonds                               |   |   |   |   |   |   |   |   |   |   |
| Non-Marketable Bonds                           |   |   |   |   |   |   |   |   |   |   |
| Bankers Acceptances                            |   |   |   |   |   |   |   |   |   |   |
| Financial derivatives                          |   |   |   |   |   |   |   |   |   |   |
| Other Securities                               |   |   |   |   |   |   |   |   |   |   |
| <b>Entities sub-total</b>                      | 1 | - | - | - | - | - | - | - | - | - |
| <b>Total Unspent Borrowing</b>                 | 1 | - | - | - | - | - | - | - | - | - |

References

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)



Choose name from list - Supporting Table SA18 Transfers and grant receipts

| Description                                     | Ref  | 2010/11         | 2011/12         | 2012/13         | Current Year 2013/14 |                 |                    | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
|---|------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
|   |      | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| <b>R thousand</b>                               |      |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>RECEIPTS:</b>                                | 1, 2 |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Operating Transfers and Grants</b>           |      |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>National Government:</b>                     |      | 500,565         | 549,392         | 624,457         | 636,539              | 619,043         | –                  | 615,388   | 608,905                | 610,652                |
| Local Government Equitable Share                |      | 498,815         | 539,842         | 597,485         | 598,857              | 598,857         |                    | 602,144   | 599,185                | 594,434                |
| Finance Management                              |      | 1,000           | 8,750           | 1,250           | 1,300                | 1,300           |                    | 1,450   | 1,500                  | 1,700                  |
| Municipal Systems Improvement                   |      | 750             | 800             | 1,000           | 890                  | 890             |                    | 934   | 967                    | 1,018                  |
| Infrastructure Skills Development Grant         |      |                 |                 | 19,230          | 30,000               | 10,000          |                    |   |                        |                        |
| Municipal Infrastructure Grant                  |      |                 |                 | 5,492           | 5,492                | 7,596           |                    | 10,860  | 7,253                  | 13,500                 |
| Neighbourhood Partnership Grant                 |      |                 |                 |                 |                      | 400             |                    |   |                        |                        |
| <b>Provincial Government:</b>                   |      | 41,584          | 43,736          | 51,909          | 44,395               | 43,995          | –                  | 48,131  | 54,256                 | 57,692                 |
| Health subsidy                                  |      | 40,580          | 42,712          | 49,314          | 42,015               | 42,015          |                    | 44,746  | 47,654                 | 50,752                 |
| Sport and Recreation                            |      | –               | –               | –               | –                    | –               |                    | –   | –                      | –                      |
| HIV/AIDS Grant                                  |      | 504             | 524             | 430             | 530                  | 430             |                    | 564   | 601                    | 640                    |
| Library Grants                                  |      | –               | –               | 1,065           | 1,100                | 800             |                    | 2,821   | 6,000                  | 6,300                  |
| DACE  |      | 500             | 500             | 1,100           | 750                  | 750             |                    |   |                        |                        |
| Other   |      | –               | –               | –               | –                    | –               |                    | –   | –                      | –                      |
| <b>District Municipality:</b>                   |      | 348             | –               | –               | –                    | –               | –                  | –   | –                      | –                      |
| Environmental Health Subsidy & MSIG             |      | 348             | –               | –               | –                    | –               | –                  | –   | –                      | –                      |
| <b>Other grant providers:</b>                   |      | 348             | 33,479          | 6,353           | 4,885                | 5,376           | –                  | 4,191   | –                      | –                      |
| Kwa Masiza Grant                                |      | –               | –               | –               | –                    | –               |                    | –   | –                      | –                      |
| Debtors Book Restructuring                      |      | –               | 2,300           | –               | –                    | –               |                    | –   | –                      | –                      |
| Asset Management Project                        |      | –               | 1,800           | –               | –                    | –               |                    | –   | –                      | –                      |
| Security Grant                                  |      | –               | 26,330          | –               | –                    | –               |                    | –   | –                      | –                      |
| EPWP  |      | 348             | 3,049           | 5,838           | 4,885                | 4,885           |                    | 4,191   | –                      | –                      |
| Bontle ke Botho                                 |      | –               | –               | 515             | –                    | 491             |                    | –   | –                      | –                      |
| <b>Total Operating Transfers and Grants</b>     | 5    | 542,845         | 626,607         | 682,719         | 685,819              | 668,414         | –                  | 667,710   | 663,161                | 668,345                |
| <b>Capital Transfers and Grants</b>             |      |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>National Government:</b>                     |      | 129,627         | 169,173         | 175,549         | 159,433              | 157,329         | –                  | 261,867   | 394,132                | 435,136                |
| Municipal Infrastructure Grant (MIG)            |      | 105,583         | 126,985         | 148,549         | 146,433              | 144,329         |                    | 146,867   | 157,395                | 158,849                |
| National Electrification Program                |      | –               | 9,890           | 27,000          | –                    | 13,000          |                    | –   | 54,000                 | 15,000                 |
| Regional Infrastructure Grant                   |      | 24,044          | 26,298          | –               | –                    | –               |                    | 110,000   | 172,000                | 250,000                |
| Sedibeng Regional Sewer Scheme                  |      | –               | –               | –               | –                    | –               |                    | –   | –                      | –                      |
| Electricity Demand Site Management              |      | –               | 6,000           | –               | 13,000               | –               |                    | –   | –                      | –                      |
| Electricity Demand Site Management              |      | –               | –               | –               | –                    | –               |                    | –   | –                      | –                      |
| DWAF  |      | –               | –               | –               | –                    | –               |                    | –   | –                      | –                      |
| Neighbourhood Partnership Grant                 |      | –               | –               | –               | –                    | –               |                    | 5,000   | 10,737                 | 11,287                 |
| Other capital transfers/grants [insert desc]    |      | –               | –               | –               | –                    | –               |                    | –   | –                      | –                      |
| <b>Provincial Government:</b>                   |      | 14,152          | 16,238          | 665             | 21,700               | 21,000          | –                  | 1,819   | 2,100                  | 2,100                  |
| Social Development Grant                        |      | 9,002           | 9,000           | –               | 21,000               | 21,000          |                    | –   | –                      | –                      |
| Sport and Recreation                            |      | –               | 38              | –               | –                    | –               |                    | –   | –                      | –                      |
| Library Grant                                   |      | 5,150           | 7,200           | 665             | 700                  | –               |                    | 1,819   | 2,100                  | 2,100                  |
| <b>District Municipality:</b>                   |      | –               | –               | –               | –                    | –               | –                  | –   | –                      | –                      |
| Environmental Health Subsidy & MSIG             |      | –               | –               | –               | –                    | –               | –                  | –   | –                      | –                      |
| <b>Other grant providers:</b>                   |      | –               | 15,504          | –               | –                    | –               | –                  | –   | –                      | –                      |
| Bontle ke Botho                                 |      | –               | 4               | –               | –                    | –               |                    | –   | –                      | –                      |
| Kwa Masiza Grant                                |      | –               | 15,500          | –               | –                    | –               |                    | –   | –                      | –                      |
| <b>Total Capital Transfers and Grants</b>       | 5    | 143,779         | 200,916         | 176,214         | 181,133              | 178,329         | –                  | 263,686   | 396,232                | 437,236                |
| <b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b> |      | 686,623         | 827,523         | 858,933         | 866,952              | 846,743         | –                  | 931,396   | 1,059,393              | 1,105,580              |

**References**

1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
2. Amounts actually **RECEIVED**; not revenue recognised (objective is to confirm grants transferred)
3. Replacement of RSC levies
4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
5. Total transfers and grants must reconcile to Budgeted Cash Flows
6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

Choose name from list - Supporting Table SA19 Expenditure on transfers and grant programme

| Choose name from list - Supporting Table 0A10 Expenditure on transfers and grant programme |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Description  | Ref | 2010/11         | 2011/12         | 2012/13         | Current Year 2013/14 |                 |                    | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
|  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| R thousand   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| EXPENDITURE:   | 1   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Operating expenditure of Transfers and Grants  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| National Government:   |     | 500,565         | 549,392         | 624,111         | 636,539              | 619,043         | -                  | 615,388   | 608,905                | 610,652                |
| Local Government Equitable Share   |     | 498,815         | 539,842         | 597,142         | 598,857              | 598,857         |                    | 602,144   | 599,185                | 594,434                |
| Finance Management   |     | 1,000           | 8,750           | 1,250           | 1,300                | 1,300           |                    | 1,450   | 1,500                  | 1,700                  |
| Municipal Systems Improvement  |     | 750             | 800             | 997             | 890                  | 890             |                    | 934   | 967                    | 1,018                  |
| Infrastructure Skills Development Grant  |     |                 |                 | 19,230          | 30,000               | 10,000          |                    |   |                        |                        |
| Municipal Infrastructure Grant   |     |                 |                 | 5,492           | 5,492                | 7,596           |                    | 10,860  | 7,253                  | 13,500                 |
| Neighbourhood Partnership Grant  |     |                 |                 |                 |                      | 400             |                    |   |                        |                        |
| 0  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Provincial Government:   |     | 41,584          | 43,502          | 46,383          | 44,395               | 43,995          | -                  | 48,131  | 54,256                 | 57,692                 |
| Health subsidy   |     | 40,580          | 42,712          | 43,414          | 42,015               | 42,015          |                    | 44,746  | 47,654                 | 50,752                 |
| Sport and Recreation   |     | -               |                 |                 |                      | -               |                    |   |                        |                        |
| HIV/AIDS Grant   |     | 504             | 562             | 142             | 530                  | 430             |                    | 564   | 601                    | 640                    |
| Library Grants   |     | -               |                 | 727             | 1,100                | 800             |                    | 2,821   | 6,000                  | 6,300                  |
| DACE   |     | 500             | 228             | 2,100           | 750                  | 750             |                    |   |                        |                        |
| Other  |     | -               |                 |                 |                      |                 |                    |   |                        |                        |
| District Municipality:   |     | 348             | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Enviromental Health Subsidy & MSIG   |     | 348             |                 |                 |                      |                 |                    |   |                        |                        |
| Other grant providers:   |     | 348             | 36,945          | 5,216           | 4,885                | 5,376           | -                  | 4,191   | -                      | -                      |
| Kwa Masiza Grant   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Debtors Book Restructuring   |     |                 | 2,080           |                 |                      |                 |                    |   |                        |                        |
| Asset Management Project   |     |                 | 1,800           |                 |                      |                 |                    |   |                        |                        |
| Security Grant   |     |                 | 26,330          |                 |                      |                 |                    |   |                        |                        |
| EPWP   |     | 348             | 6,735           | 5,216           | 4,885                | 4,885           |                    | 4,191   | -                      | -                      |
| Bontle ke Botho  |     |                 |                 |                 |                      | 491             |                    |   |                        |                        |
| Total operating expenditure of Transfers and Grants:                                       |     | 542,845         | 629,839         | 675,710         | 685,819              | 668,414         | -                  | 667,710   | 663,161                | 668,345                |
| Capital expenditure of Transfers and Grants  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| National Government:   |     | 129,627         | 182,341         | 166,045         | 159,433              | 157,329         | -                  | 261,867   | 394,132                | 435,136                |
| Municipal Infrastructure Grant (MIG)   |     | 105,583         | 144,228         | 148,549         | 146,433              | 144,329         |                    | 146,867   | 157,395                | 158,849                |
| National Electrification Program   |     | -               | 9,890           | 16,926          |                      | 13,000          |                    | -   | 54,000                 | 15,000                 |
| Regional Infrastrucure Grant   |     | 24,044          | 11,747          |                 |                      | -               |                    | 110,000   | 172,000                | 250,000                |
| Sedibeng Regional Sewer Scheme   |     |                 | 12,397          |                 |                      |                 |                    |   |                        |                        |
| Electricity Demand Site Management   |     | -               | 3,913           | 570             | 13,000               |                 |                    |   |                        |                        |
| Electricity Demand Site Management   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| DWAF   |     |                 | 166             |                 |                      |                 |                    |   |                        |                        |
| Neighbourhood Partnership Grant  |     |                 |                 |                 |                      |                 |                    | 5,000   | 10,737                 | 11,287                 |
| Provincial Government:   |     | 14,152          | 21,829          | 691             | 21,700               | 21,000          | -                  | 1,819   | 2,100                  | 2,100                  |
| Social Development Grant   |     | 9,002           | 14,102          |                 | 21,000               | 21,000          |                    |   |                        |                        |
| Sport and Recreation   |     |                 | 520             |                 |                      | -               |                    |   |                        |                        |
| Library Grant  |     | 5,150           | 7,207           | 691             | 700                  |                 |                    | 1,819   | 2,100                  | 2,100                  |
| District Municipality:   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Enviromental Health Subsidy & MSIG   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other grant providers:   |     | -               | 15,569          | -               | -                    | -               | -                  | -   | -                      | -                      |
| Bontle ke Botho  |     |                 | 15,500          |                 |                      |                 |                    |   |                        |                        |
| Kwa Masiza Grant   |     |                 | 1               |                 |                      |                 |                    |   |                        |                        |
| Health Grant   |     |                 | 68              |                 |                      |                 |                    |   |                        |                        |
| Total capital expenditure of Transfers and Grants  |     | 143,779         | 219,740         | 166,736         | 181,133              | 178,329         | -                  | 263,686   | 396,232                | 437,236                |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS  |     | 686,623         | 849,578         | 842,446         | 866,952              | 846,743         | -                  | 931,396   | 1,059,393              | 1,105,580              |

References

1. Expenditure must be separately listed for each transfer or grant received or recognised



Choose name from list - Supporting Table SA22 Summary councillor and staff benefits

| Summary of Employee and Councillor remuneration          | Ref | 2010/11         | 2011/12         | 2012/13         | Current Year 2013/14 |                 |                    | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
|  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| R thousand   |     | A               | B               | C               | D                    | E               | F                  | G   | H                      | I                      |
| <b>Councillors (Political Office Bearers plus Other)</b> | 1   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Basic Salaries and Wages                                 |     | 14 994          | 15 875          | 16 774          | 30 721               | 31 090          |                    | 35 044  | 37 287                 | 39 673                 |
| Pension and UIF Contributions                            |     | 2 143           | 2 300           | 2 378           | 2 471                | 2 471           |                    | 2 797   | 2 976                  | 3 167                  |
| Medical Aid Contributions                                |     | -               | -               | -               | -                    | -               |                    | -   | -                      | -                      |
| Motor Vehicle Allowance                                  |     | 5 318           | 5 863           | 6 347           | 6 600                | 6 600           |                    | 7 553   | 8 036                  | 8 550                  |
| Cellphone Allowance                                      |     | 1 061           | 1 096           | 1 163           | 1 660                | 1 660           |                    | 1 791   | 1 906                  | 2 028                  |
| Housing Allowances                                       |     | -               | -               | -               | -                    | -               |                    | -   | -                      | -                      |
| Other benefits and allowances                            |     | 21              | 23              | -               | 32                   | 338             |                    | -   | -                      | -                      |
| <b>Sub Total - Councillors</b>                           |     | 23,538          | 25,156          | 26,661          | 41,484               | 42,158          | -                  | 47,185  | 50,205                 | 53,418                 |
| <b>% Increase</b>  | 4   |                 | 6.9%            | 6.0%            | 55.8%                | 1.6%            | (100.0%)           | -   | 6.4%                   | 6.4%                   |
| <b>Senior Managers of the Municipality</b>               | 2   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Basic Salaries and Wages                                 |     | 5 562           | 5 908           |                 | 6 688                | 6 688           |                    |   |                        |                        |
| Pension and UIF Contributions                            |     | -               | -               | -               | -                    | -               |                    |   |                        |                        |
| Medical Aid Contributions                                |     | -               | -               | -               | -                    | -               |                    |   |                        |                        |
| Overtime   |     | -               | -               | -               | -                    | -               |                    |   |                        |                        |
| Performance Bonus  |     | -               | -               | -               | -                    | -               |                    |   |                        |                        |
| Motor Vehicle Allowance                                  | 3   | 4 887           | 5 191           |                 | 5 877                | 5 877           |                    |   |                        |                        |
| Cellphone Allowance                                      | 3   | 943             | 1 001           |                 | 1 134                | 1 134           |                    |   |                        |                        |
| Housing Allowances                                       | 3   | -               | -               | -               | -                    | -               |                    |   |                        |                        |
| Other benefits and allowances                            | 3   | 1 038           | 1 103           |                 | 2 516                | 2 516           |                    |   |                        |                        |
| Payments in lieu of leave                                |     | -               | -               | -               | -                    | -               |                    |   |                        |                        |
| Long service awards                                      |     | -               | -               | -               | -                    | -               |                    |   |                        |                        |
| Post-retirement benefit obligations                      | 6   | -               | -               | -               | -                    | -               |                    |   |                        |                        |
| <b>Sub Total - Senior Managers of Municipality</b>       |     | 12,429          | 13,203          | -               | 16,215               | 16,215          | -                  | -   | -                      | -                      |
| <b>% Increase</b>  | 4   |                 | 6.2%            | (100.0%)        | -                    | -               | (100.0%)           | -   | -                      | -                      |
| <b>Other Municipal Staff</b>                             |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Basic Salaries and Wages                                 |     | 387 956         | 413 097         | 445 973         | 501 477              | 502 070         |                    | 578 303   | 569 481                | 611 442                |
| Pension and UIF Contributions                            |     | 76 827          | 83 069          | 90 756          | 101 396              | 101 396         |                    | 106 645   | 113 471                | 120 707                |
| Medical Aid Contributions                                |     | 31 325          | 29 927          | 40 414          | 34 098               | 34 098          |                    | 40 106  | 42 673                 | 45 405                 |
| Overtime   |     | 43 091          | 34 708          | 46 016          | 43 285               | 43 285          |                    | 23 663  | 27 113                 | 33 824                 |
| Performance Bonus  |     | 28 671          | 31 490          | 33 299          | 37 861               | 37 861          |                    | 41 294  | 43 938                 | 46 751                 |
| Motor Vehicle Allowance                                  | 3   | 23 995          | 25 390          | 35 583          | 46 577               | 46 577          |                    | 42 666  | 45 531                 | 48 442                 |
| Cellphone Allowance                                      | 3   | 715             | 2 475           | 3 231           | 7 681                | 7 681           |                    | 6 200   | 6 608                  | 7 052                  |
| Housing Allowances                                       | 3   | 2 550           | 2 669           | 2 399           | 2 563                | 2 563           |                    | 2 774   | 2 952                  | 3 141                  |
| Other benefits and allowances                            | 3   | 2 622           | 11 938          | 43 222          | 45 409               | 45 409          |                    | 72 542  | 66 383                 | 70 476                 |
| Payments in lieu of leave                                |     | 5 841           | 6 642           | 6 995           | 6 219                | 6 219           |                    | 3 453   | 3 618                  | 3 748                  |
| Long service awards                                      |     | 1 189           | 1 344           | 970             | 1 198                | 1 198           |                    | 1 300   | 1 300                  | 1 300                  |
| Post-retirement benefit obligations                      | 6   | -               | -               | -               | -                    | -               |                    | -   | -                      | -                      |
| <b>Sub Total - Other Municipal Staff</b>                 |     | 604,781         | 642,748         | 748,859         | 827,764              | 828,357         | -                  | 918,945   | 923,067                | 992,288                |
| <b>% Increase</b>  | 4   |                 | 6.3%            | 16.5%           | 10.5%                | 0.1%            | (100.0%)           | -   | 0.4%                   | 7.5%                   |
| <b>Total Parent Municipality</b>                         |     | 640,749         | 681,106         | 775,520         | 885,463              | 886,730         | -                  | 966,130   | 973,272                | 1,045,706              |
|  |     |                 | 8.3%            | 13.9%           | 14.2%                | 0.1%            | (100.0%)           | -   | 0.7%                   | 7.4%                   |
| <b>Board Members of Entities</b>                         |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Basic Salaries and Wages                                 |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Pension and UIF Contributions                            |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Medical Aid Contributions                                |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Overtime   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Performance Bonus  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Motor Vehicle Allowance                                  | 3   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Cellphone Allowance                                      | 3   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Housing Allowances                                       | 3   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other benefits and allowances                            | 3   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Board Fees   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Payments in lieu of leave                                |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Long service awards                                      |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Post-retirement benefit obligations                      | 6   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Sub Total - Board Members of Entities</b>             |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>% Increase</b>  | 4   |                 | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>Senior Managers of Entities</b>                       |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Basic Salaries and Wages                                 |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Pension and UIF Contributions                            |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Medical Aid Contributions                                |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Overtime   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Performance Bonus  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Motor Vehicle Allowance                                  | 3   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Cellphone Allowance                                      | 3   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Housing Allowances                                       | 3   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other benefits and allowances                            | 3   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Payments in lieu of leave                                |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Long service awards                                      |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Post-retirement benefit obligations                      | 6   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Sub Total - Senior Managers of Entities</b>           |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>% Increase</b>  | 4   |                 | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>Other Staff of Entities</b>                           |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Basic Salaries and Wages                                 |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Pension and UIF Contributions                            |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Medical Aid Contributions                                |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Overtime   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Performance Bonus  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Motor Vehicle Allowance                                  | 3   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Cellphone Allowance                                      | 3   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Housing Allowances                                       | 3   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other benefits and allowances                            | 3   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Payments in lieu of leave                                |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Long service awards                                      |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Post-retirement benefit obligations                      | 6   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Sub Total - Other Staff of Entities</b>               |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>% Increase</b>  | 4   |                 | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>Total Municipal Entities</b>                          |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>           |     | 640,749         | 681,106         | 775,520         | 885,463              | 886,730         | -                  | 966,130   | 973,272                | 1,045,706              |
| <b>% Increase</b>  | 4   |                 | 6.3%            | 13.9%           | 14.2%                | 0.1%            | (100.0%)           | -   | 0.7%                   | 7.4%                   |
| <b>TOTAL MANAGERS AND STAFF</b>                          | 5.7 | 617,211         | 655,951         | 748,859         | 843,979              | 844,572         | -                  | 918,945   | 923,067                | 992,288                |

Choose name from list - Supporting Table SA24 Summary of personnel numbers

| Summary of Personnel Numbers                                  |  | Ref   | 2012/13   |                     |                    | Current Year 2013/14 |                     |                    | Budget Year 2014/15 |                     |                    |
|---|--|-------|-----------|---------------------|--------------------|----------------------|---------------------|--------------------|---------------------|---------------------|--------------------|
| Number  |  | 1,2   | Positions | Permanent employees | Contract employees | Positions            | Permanent employees | Contract employees | Positions           | Permanent employees | Contract employees |
| <b>Municipal Council and Boards of Municipal Entities</b>     |  |       |           |                     |                    |                      |                     |                    |                     |                     |                    |
| Councillors (Political Office Bearers plus Other Councillors) |  |       | 88        | 13                  | 75                 | 88                   | 13                  | 75                 | 88                  |                     |                    |
| Board Members of municipal entities                           |  | 4     | –         | –                   | –                  | –                    | –                   | –                  |                     |                     |                    |
| <b>Municipal employees</b>                                    |  |       |           |                     |                    |                      |                     |                    |                     |                     |                    |
| Municipal Manager and Senior Managers                         |  | 5     |           |                     |                    |                      |                     |                    |                     |                     |                    |
| Other Managers  |  | 3     | 11        | –                   | 11                 | 11                   | –                   | 11                 | 15                  |                     | 12                 |
| Professionals   |  | 7     | 95        | 94                  | 1                  | 95                   | 94                  | 1                  | 46                  |                     |                    |
| Finance   |  |       | 1,369     | 1,267               | 102                | 1,369                | 1,267               | 102                | 89                  | –                   | –                  |
| Spatial/town planning   |  |       | 19        | 19                  | –                  | 19                   | 19                  | –                  | 14                  |                     |                    |
| Information Technology  |  |       | 10        | 10                  | –                  | 10                   | 10                  | –                  | 2                   |                     |                    |
| Roads   |  |       | 3         | 3                   | –                  | 3                    | 3                   | –                  |                     |                     |                    |
| Electricity   |  |       | 6         | 6                   | –                  | 6                    | 6                   | –                  | 2                   |                     |                    |
| Water   |  |       | 11        | 11                  | –                  | 11                   | 11                  | –                  | 3                   |                     |                    |
| Sanitation  |  |       | 8         | 8                   | –                  | 8                    | 8                   | –                  | 2                   |                     |                    |
| Refuse  |  |       | 7         | 7                   | –                  | 7                    | 7                   | –                  | 2                   |                     |                    |
| Other   |  |       | 9         | 9                   | –                  | 9                    | 9                   | –                  | 3                   |                     |                    |
| Technicians   |  |       | 1,296     | 1,194               | 102                | 1,296                | 1,194               | 102                | 61                  |                     |                    |
| Finance   |  |       | 168       | 168                 | –                  | 168                  | 168                 | –                  | 1,070               | –                   | –                  |
| Spatial/town planning   |  |       | 76        | 76                  | –                  | 76                   | 76                  | –                  |                     |                     |                    |
| Information Technology  |  |       | 14        | 14                  | –                  | 14                   | 14                  | –                  | 20                  |                     |                    |
| Roads   |  |       | 13        | 13                  | –                  | 13                   | 13                  | –                  |                     |                     |                    |
| Electricity   |  |       | 12        | 12                  | –                  | 12                   | 12                  | –                  | 17                  |                     |                    |
| Water   |  |       | 21        | 21                  | –                  | 21                   | 21                  | –                  | 67                  |                     |                    |
| Sanitation  |  |       | 11        | 11                  | –                  | 11                   | 11                  | –                  | 37                  |                     |                    |
| Refuse  |  |       | 12        | 12                  | –                  | 12                   | 12                  | –                  | 39                  |                     |                    |
| Other   |  |       | 9         | 9                   | –                  | 9                    | 9                   | –                  | 8                   |                     |                    |
| Clerks (Clerical and administrative)                          |  |       | –         | –                   | –                  | –                    | –                   | –                  | 882                 |                     |                    |
| Service and sales workers                                     |  |       | 274       | 259                 | 22                 | 274                  | 259                 | 22                 | 886                 |                     |                    |
| Skilled agricultural and fishery workers                      |  |       | –         | –                   | –                  | –                    | –                   | –                  |                     |                     |                    |
| Craft and related trades                                      |  |       | –         | –                   | –                  | –                    | –                   | –                  |                     |                     |                    |
| Plant and Machine Operators                                   |  |       | –         | –                   | –                  | –                    | –                   | –                  | 282                 |                     |                    |
| Elementary Occupations  |  |       | 1,016     | 1,016               | –                  | 1,016                | 1,016               | –                  | 3,927               |                     |                    |
| <b>TOTAL PERSONNEL NUMBERS</b>                                |  | 9     | 3,021     | 2,817               | 211                | 3,021                | 2,817               | 211                | 6,403               | –                   | 12                 |
| <b>% Increase</b>   |  |       |           |                     |                    | –                    | –                   | –                  | 111.9%              | (100.0%)            | (94.3%)            |
| <b>Total municipal employees headcount</b>                    |  | 6, 10 |           |                     |                    |                      |                     |                    |                     |                     |                    |
| Finance personnel headcount                                   |  | 8, 10 | 209       | 194                 | 15                 | 209                  | 194                 | 15                 |                     |                     |                    |
| Human Resources personnel headcount                           |  | 8, 10 | 43        | 36                  | 7                  | 43                   | 36                  | 7                  |                     |                     |                    |

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number of persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions

Choose name from list - Supporting Table SA25 Consolidated budgeted monthly revenue and expenditure

| Description  |   | Ref | Budget Year 2014/15 |          |          |          |          |          |           |          |         |          |           |           | Medium Term Revenue and Expenditure Framework |                        |                        |           |
|--|---|-----|---------------------|----------|----------|----------|----------|----------|-----------|----------|---------|----------|-----------|-----------|---|------------------------|------------------------|-----------|
| R thousand   |   |     | July                | August   | Sept.    | October  | November | December | January   | February | March   | April    | May       | June      | Budget Year 2014/15                           | Budget Year +1 2015/16 | Budget Year +2 2016/17 |           |
| Revenue By Source  |   |     |                     |          |          |          |          |          |           |          |         |          |           |           |   |                        |                        |           |
|  | Property rates                                  |     | 44,251              | 44,543   | 50,669   | 44,682   | 44,680   | 44,715   | 44,728    | 44,142   | 44,805  | 44,193   | 43,904    | 43,687    | 539,000                                       | 572,428                | 607,922                |           |
|  | Property rates - penalties & collection charges |     |                     |          |          |          |          |          |           |          |         |          |           |           |   |                        |                        |           |
|  | Service charges - electricity revenue           |     | 199,769             | 217,217  | 213,364  | 136,928  | 210,448  | 139,162  | 124,191   | 140,103  | 142,790 | 144,017  | 143,817   | 165,507   | 1,977,314                                     | 2,172,186              | 2,345,961              |           |
|  | Service charges - water revenue                 |     | 71,963              | 67,735   | 107,148  | 72,392   | 80,387   | 72,002   | 65,275    | 76,893   | 80,035  | 83,226   | 76,376    | 93,466    | 946,898                                       | 1,011,303              | 1,071,509              |           |
|  | Service charges - sanitation revenue            |     | 31,739              | 7,646    | 29,586   | 20,391   | 22,779   | 21,068   | 21,081    | 21,555   | 21,631  | 20,747   | 20,121    | 20,812    | 259,158                                       | 285,074                | 313,581                |           |
|  | Service charges - refuse revenue                |     | 13,825              | 13,717   | 16,297   | 14,350   | 14,090   | 14,106   | 14,032    | 14,204   | 14,204  | 14,028   | 14,367    | 14,009    | 171,227                                       | 180,813                | 191,657                |           |
|  | Service charges - other                         |     | 4,557               | 1,008    | 1,279    | 4,581    | 534      | 2,027    | 6,812     | 929      | 1,195   | 1,258    | 1,876     | 1,508     | 27,564  | 28,762                 | 30,496                 |           |
|  | Rental of facilities and equipment              |     | 1,231               | 1,231    | 1,231    | 1,231    | 1,231    | 1,231    | 1,231     | 1,231    | 1,231   | 1,231    | 1,231     | 1,231     | 14,772  | 15,717                 | 16,722                 |           |
|  | Interest earned - external investments          |     | -                   | 1,228    | 765      | 392      | 925      | 437      | 516       | 2,777    | 540     | 644      | 940       | 1,989     | 11,152  | 9,738                  | 10,361                 |           |
|  | Interest earned - outstanding debtors           |     | 1,647               | 1,265    | 2,018    | 1,578    | 1,740    | 1,896    | 2,217     | 2,181    | 2,232   | 2,195    | 1,973     | 1,853     | 22,796  | 24,433                 | 26,193                 |           |
|  | Dividends received                              |     |                     | -        |          |          | -        |          | -         | -        | -       | -        | 5         | -         | 5   | 5                      | 6                      |           |
|  | Fines   |     | 3,966               | 4,271    | 2,707    | 3,753    | 2,949    | 2,468    | 2,973     | 2,880    | 1,679   | 2,168    | 2,870     | 2,323     | 35,008  | 36,759                 | 38,597                 |           |
|  | Licences and permits                            |     | 1                   | 1        | 0        | 1        | 2        | 2        | 2         | 0        | 1       | 1        | 2         | 0         | 13  | 14                     | 15                     |           |
|  | Agency services                                 |     |                     |          |          |          |          |          |           |          |         |          |           |           |   |                        |                        |           |
|  | Transfers recognised - operational              |     | 334,959             | 3,194    | 5,198    | -        | 267,506  | -        | -         | -        | -       | 10,408   | 2,379     | 44,996    | 668,640                                       | 663,161                | 668,345                |           |
|  | Other revenue                                   |     | 2,889               | 1,048    | 938      | 1,996    | 2,908    | 4,171    | 3,259     | 1,738    | -       | 7,045    | 11,439    | (4,356)   | 33,075  | 34,848                 | 36,798                 |           |
|  | Gains on disposal of PPE                        |     |                     | -        | -        |          | -        |          | -         | 676      | -       |          | 738       | -         | 1,414   | 1,504                  | 1,601                  |           |
| Total Revenue (excluding capital transfers and contribution) |   |     | 710,798             | 364,104  | 431,202  | 302,275  | 650,180  | 303,286  | 286,315   | 309,309  | 310,341 | 331,162  | 322,038   | 387,026   | 4,708,036                                     | 5,036,743              | 5,359,761              |           |
| Expenditure By Type  |   |     |                     |          |          |          |          |          |           |          |         |          |           |           |   |                        |                        |           |
|  | Employee related costs                          |     | 67,493              | 72,290   | 82,583   | 72,246   | 69,991   | 74,323   | 75,273    | 73,496   | 72,492  | 74,275   | 72,804    | 111,678   | 918,945                                       | 923,067                | 992,288                |           |
|  | Remuneration of councillors                     |     | 3,677               | 3,677    | 3,968    | 3,679    | 3,677    | 3,691    | 5,092     | 3,611    | 4,236   | 3,914    | 4,018     | 3,944     | 47,185  | 50,205                 | 53,418                 |           |
|  | Debt impairment                                 |     | -                   | -        | -        | -        | -        | 53,902   | 53,902    | 53,902   | 38,165  | 38,165   | 55,735    | 157,913   | 451,685                                       | 404,879                | 558,796                |           |
|  | Depreciation & asset impairment                 |     | -                   | -        | -        | -        | -        | 33,574   | 33,574    | 33,574   | 33,574  | 33,574   | 33,574    | 33,574    | 235,021                                       | 249,317                | 264,515                |           |
|  | Finance charges                                 |     | -                   | -        | 2,802    | 152      | -        | 140      | -         | 66       | 3,246   | 589      | 524       | 4,377     | 11,897  | 12,658                 | 13,468                 |           |
|  | Bulk purchases                                  |     | -                   | 272,635  | 260,843  | 167,298  | 168,622  | 163,399  | 150,611   | 174,965  | 158,599 | 165,530  | 174,805   | 92,935    | 1,950,243                                     | 2,058,325              | 2,182,114              |           |
|  | Other materials                                 |     | 417                 | 590      | 683      | 1,083    | 746      | 778      | 505       | 810      | 598     | 694      | 817       | 561       | 8,281   | 8,525                  | 8,948                  |           |
|  | Contracted services                             |     | 352                 | 6,302    | 23,298   | 8,537    | 31,631   | 12,148   | 18,547    | 9,447    | 7,208   | 10,439   | 174       | 6,156     | 134,239                                       | 139,833                | 146,430                |           |
|  | Transfers and grants                            |     |                     |          |          |          |          |          |           |          |         |          |           |           |   |                        |                        |           |
|  | Other expenditure                               |     | 40,108              | 55,223   | 102,786  | 61,685   | 167,107  | 27,427   | 61,469    | 49,509   | -       | 63,528   | 81,593    | 97,692    | 808,126                                       | 874,206                | 973,066                |           |
|  | Loss on disposal of PPE                         |     |                     |          |          |          |          |          |           |          |         |          |           |           |   |                        |                        |           |
| Total Expenditure  |   |     | 112,048             | 410,718  | 476,963  | 314,680  | 441,775  | 369,384  | 398,973   | 399,380  | 318,118 | 390,708  | 424,045   | -         | -   | 4,555,621              | 4,721,015              | 5,193,062 |
| Surplus/(Deficit)  |   |     | 598,750             | (46,614) | (45,761) | (12,405) | 208,405  | (66,098) | (112,658) | (90,070) | (7,777) | (59,546) | (102,006) | (121,804) | 142,415                                       | 315,728                | 166,700                |           |
|  | Transfers recognised - capital                  |     | 228,834             | 762      | 4,975    | 602      | 15,694   | -        | 1,353     | 1,495    | -       | 1,329    | 7,892     | 3,072     | 266,011                                       | 396,232                | 437,236                |           |
|  | Contributions recognised - capital              |     |                     |          |          |          |          |          |           |          |         |          |           |           |   |                        |                        |           |
|  | Contributed assets                              |     |                     |          |          |          |          |          |           |          |         |          |           |           |   |                        |                        |           |
| Surplus/(Deficit) after capital transfers & contributions    |   |     | 827,584             | (45,852) | (40,786) | (11,803) | 224,100  | (66,098) | (111,305) | (88,575) | (7,777) | (58,217) | (94,114)  | (118,732) | 408,425                                       | 711,960                | 603,935                |           |
|  | Taxation  |     |                     |          |          |          |          |          |           |          |         |          |           |           |   |                        |                        |           |
|  | Attributable to minorities                      |     |                     |          |          |          |          |          |           |          |         |          |           |           |   |                        |                        |           |
|  | Share of surplus/ (deficit) of associate        |     |                     |          |          |          |          |          |           |          |         |          |           |           |   |                        |                        |           |
| Surplus/(Deficit)  |   |     | 827,584             | (45,852) | (40,786) | (11,803) | 224,100  | (66,098) | (111,305) | (88,575) | (7,777) | (58,217) | (94,114)  | (118,732) | 408,425                                       | 711,960                | 603,935                |           |

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance



Choose name from list - Supporting Table SA26 Consolidated budgeted monthly revenue and expenditure (municipal vote)

| Description                                   |  | Ref | Budget Year 2014/15 |                 |                 |                 |                 |                 |                  |                 |                |                 |                  |                | Medium Term Revenue and Expenditure Framework |                        |                        |
|---|--|-----|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|-----------------|----------------|-----------------|------------------|----------------|---|------------------------|------------------------|
| R thousand                                    |  |     | July                | August          | Sept.           | October         | November        | December        | January          | February        | March          | April           | May              | June           | Budget Year 2014/15                           | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| <b>Revenue by Vote</b>                        |  |     |                     |                 |                 |                 |                 |                 |                  |                 |                |                 |                  |                |   |                        |                        |
|   | Vote 1 - Political Offices                             |     | -                   | -               | -               | -               | -               | -               | -                | -               | -              | -               | -                | -              | -   | -                      | -                      |
|   | Vote 2 - Municipal Manager                             |     | 242,003             | 2,888           | 2,936           | 18,138          | 327,910         | 32,246          | 22,918           | 10,810          | 198,498        | 3,368           | 35,542           | 406,345        | 1,303,602                                     | 1,453,121              | 1,526,361              |
|   | Vote 3 - Financial Services                            |     | 176                 | 2               | 131             | 2               | 258             | 2               | 355              | 1               | 312            | 2               | 70               | 1,746          | 3,056   | 3,245                  | 3,440                  |
|   | Vote 4 - Corporate Services                            |     | 462,327             | 356,695         | 418,573         | 275,995         | 314,078         | 284,425         | 244,897          | 266,689         | 103,023        | 315,608         | 220,755          | 152,785        | 3,395,852                                     | 3,693,342              | 3,969,771              |
|   | Vote 5 - Basic Services                                |     | 1,222               | 1,626           | 940             | 1,385           | 1,556           | 1,534           | 1,414            | 980             | 2,480          | 1,286           | 907              | 966            | 16,296  | 17,345                 | 18,462                 |
|   | Vote 6 - Economic Development and Planning             |     | 5,069               | 2,892           | 8,622           | 6,755           | 6,377           | 5,079           | 16,732           | 4,369           | 6,029          | 10,897          | 9,660            | 10,842         | 93,322  | 101,274                | 106,614                |
|   | Vote 7 - Safety & Community Development                |     | -                   | -               | -               | -               | -               | -               | -                | 26,460          | -              | -               | 55,104           | 80,353         | 161,918                                       | 164,648                | 172,349                |
|   | Vote 8 - Infrastructural Planning and Asset Management |     |                     |                 |                 |                 |                 |                 |                  |                 |                |                 |                  | -              | -   | -                      | -                      |
|   | Vote 9 - [NAME OF VOTE 9]                              |     |                     |                 |                 |                 |                 |                 |                  |                 |                |                 |                  | -              | -   | -                      | -                      |
|   | Vote 10 - [NAME OF VOTE 10]                            |     |                     |                 |                 |                 |                 |                 |                  |                 |                |                 |                  | -              | -   | -                      | -                      |
|   | Vote 11 - [NAME OF VOTE 11]                            |     |                     |                 |                 |                 |                 |                 |                  |                 |                |                 |                  | -              | -   | -                      | -                      |
|   | Vote 12 - [NAME OF VOTE 12]                            |     |                     |                 |                 |                 |                 |                 |                  |                 |                |                 |                  | -              | -   | -                      | -                      |
|   | Vote 13 - [NAME OF VOTE 13]                            |     |                     |                 |                 |                 |                 |                 |                  |                 |                |                 |                  | -              | -   | -                      | -                      |
|   | Vote 14 - [NAME OF VOTE 14]                            |     |                     |                 |                 |                 |                 |                 |                  |                 |                |                 |                  | -              | -   | -                      | -                      |
|   | Vote 15 - [NAME OF VOTE 15]                            |     |                     |                 |                 |                 |                 |                 |                  |                 |                |                 |                  | -              | -   | -                      | -                      |
| <b>Total Revenue by Vote</b>                  |  |     | <b>710,798</b>      | <b>364,104</b>  | <b>431,202</b>  | <b>302,275</b>  | <b>650,180</b>  | <b>303,286</b>  | <b>286,315</b>   | <b>309,309</b>  | <b>310,341</b> | <b>331,162</b>  | <b>322,038</b>   | <b>653,037</b> | <b>4,974,046</b>                              | <b>5,432,975</b>       | <b>5,796,997</b>       |
| <b>Expenditure by Vote to be appropriated</b> |  |     |                     |                 |                 |                 |                 |                 |                  |                 |                |                 |                  |                |   |                        |                        |
|   | Vote 1 - Political Offices                             |     | 7,395               | 7,754           | 8,318           | 7,016           | 9,565           | 7,469           | 8,908            | 7,628           | 7,860          | 7,300           | 6,316            | 7,496          | 93,023  | 98,900                 | 105,147                |
|   | Vote 2 - Municipal Manager                             |     | 4,468               | 13,955          | 8,973           | 6,515           | 7,655           | 13,281          | 9,158            | 17,042          | 7,880          | 10,365          | 10,512           | 67,587         | 177,391                                       | 196,445                | 239,344                |
|   | Vote 3 - Financial Services                            |     | 5,042               | 18,614          | 19,527          | 15,761          | 23,998          | 16,694          | 20,276           | 36,176          | 13,339         | 22,293          | 44,821           | 219,051        | 455,594                                       | 481,404                | 508,687                |
|   | Vote 4 - Corporate Services                            |     | 2,086               | 7,077           | 9,518           | 6,396           | 13,033          | 6,227           | 9,753            | 9,000           | 7,321          | 8,507           | 13,575           | 49,794         | 142,286                                       | 99,664                 | 111,184                |
|   | Vote 5 - Basic Services                                |     | 58,088              | 324,635         | 378,530         | 234,186         | 322,690         | 269,261         | 281,687          | 271,324         | 229,654        | 264,715         | 273,502          | 141,429        | 3,049,701                                     | 3,157,819              | 3,491,436              |
|   | Vote 6 - Economic Development and Planning             |     | 3,927               | 3,874           | 5,127           | 5,231           | 5,301           | 5,929           | 6,575            | 4,824           | 5,386          | 6,404           | 7,455            | 2,971          | 63,004  | 66,807                 | 70,855                 |
|   | Vote 7 - Safety & Community Development                |     | 29,606              | 30,564          | 30,368          | 33,844          | 37,033          | 32,354          | 38,456           | 36,139          | 33,065         | 49,743          | 32,914           | 13,661         | 397,746                                       | 424,001                | 449,570                |
|   | Vote 8 - Infrastructural Planning and Asset Management |     | 1,436               | 4,245           | 16,603          | 5,731           | 22,500          | 18,169          | 24,160           | 17,248          | 13,613         | 21,381          | 34,950           | 6,842          | 186,877                                       | 195,975                | 216,839                |
|   | Vote 9 - [NAME OF VOTE 9]                              |     |                     |                 |                 |                 |                 |                 |                  |                 |                |                 |                  | -              | -   | -                      | -                      |
|   | Vote 10 - [NAME OF VOTE 10]                            |     |                     |                 |                 |                 |                 |                 |                  |                 |                |                 |                  | -              | -   | -                      | -                      |
|   | Vote 11 - [NAME OF VOTE 11]                            |     |                     |                 |                 |                 |                 |                 |                  |                 |                |                 |                  | -              | -   | -                      | -                      |
|   | Vote 12 - [NAME OF VOTE 12]                            |     |                     |                 |                 |                 |                 |                 |                  |                 |                |                 |                  | -              | -   | -                      | -                      |
|   | Vote 13 - [NAME OF VOTE 13]                            |     |                     |                 |                 |                 |                 |                 |                  |                 |                |                 |                  | -              | -   | -                      | -                      |
|   | Vote 14 - [NAME OF VOTE 14]                            |     |                     |                 |                 |                 |                 |                 |                  |                 |                |                 |                  | -              | -   | -                      | -                      |
|   | Vote 15 - [NAME OF VOTE 15]                            |     |                     |                 |                 |                 |                 |                 |                  |                 |                |                 |                  | -              | -   | -                      | -                      |
| <b>Total Expenditure by Vote</b>              |  |     | <b>112,048</b>      | <b>410,718</b>  | <b>476,963</b>  | <b>314,680</b>  | <b>441,775</b>  | <b>369,384</b>  | <b>398,973</b>   | <b>399,380</b>  | <b>318,118</b> | <b>390,708</b>  | <b>424,045</b>   | <b>508,830</b> | <b>4,565,621</b>                              | <b>4,721,015</b>       | <b>5,193,062</b>       |
| <b>Surplus/(Deficit) before assoc.</b>        |  |     | <b>598,750</b>      | <b>(46,614)</b> | <b>(45,761)</b> | <b>(12,405)</b> | <b>208,405</b>  | <b>(66,098)</b> | <b>(112,658)</b> | <b>(90,070)</b> | <b>(7,777)</b> | <b>(59,546)</b> | <b>(102,006)</b> | <b>144,206</b> | <b>408,425</b>                                | <b>711,960</b>         | <b>603,935</b>         |
| Taxation                                      |  |     |                     |                 |                 |                 |                 |                 |                  |                 |                |                 |                  | -              | -   | -                      | -                      |
| Attributable to minorities                    |  |     |                     |                 |                 |                 |                 |                 |                  |                 |                |                 |                  | -              | -   | -                      | -                      |
| Share of surplus/ (deficit) of associate      |  |     |                     |                 |                 |                 |                 |                 |                  |                 |                |                 |                  | -              | -   | -                      | -                      |
| <b>Surplus/(Deficit)</b>                      |  |     | <b>1</b>            | <b>598,750</b>  | <b>(46,614)</b> | <b>(45,761)</b> | <b>(12,405)</b> | <b>208,405</b>  | <b>(112,658)</b> | <b>(90,070)</b> | <b>(7,777)</b> | <b>(59,546)</b> | <b>(102,006)</b> | <b>144,206</b> | <b>408,425</b>                                | <b>711,960</b>         | <b>603,935</b>         |

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

Choose name from list - Supporting Table SA27 Consolidated budgeted monthly revenue and expenditure (standard classification)

| Description                                | Ref | Budget Year 2014/15 |        |       |         |          |          |         |          |       |       |     |           | Medium Term Revenue and Expenditure Framework |                        |                        |
|--|-----|---------------------|--------|-------|---------|----------|----------|---------|----------|-------|-------|-----|-----------|---|------------------------|------------------------|
|  |     | July                | August | Sept. | October | November | December | January | February | March | April | May | June      | Budget Year 2014/15                           | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| <b>Revenue - Standard</b>                  |     |                     |        |       |         |          |          |         |          |       |       |     |           | 1,308,190                                     | 1,457,995              | 1,531,534              |
| <i>Governance and administration</i>       |     |                     |        |       |         |          |          |         |          |       |       |     |           |   |                        |                        |
| Executive and council                      |     | -                   | -      | -     | -       | -        | -        | -       | -        | -     | -     | -   | 1,308,190 | -   | -                      | 1,531,534              |
| Budget and treasury office                 |     |                     |        |       |         |          |          |         |          |       |       |     | 1,303,602 | 1,453,121                                     | 1,526,361              |                        |
| Corporate services                         |     |                     |        |       |         |          |          |         |          |       |       |     | 4,587     | 4,587   | 4,874                  | 5,173                  |
| <i>Community and public safety</i>         |     |                     |        |       |         |          |          |         |          |       |       |     | 97,920    | 106,159                                       | 111,802                | 111,802                |
| Community and social services              |     |                     |        |       |         |          |          |         |          |       |       |     | 15,461    | 19,165  | 19,725                 | 19,725                 |
| Sport and recreation                       |     |                     |        |       |         |          |          |         |          |       |       |     | 63        | 66  | 71                     | 71                     |
| Public safety                              |     |                     |        |       |         |          |          |         |          |       |       |     | 35,854    | 37,652  | 39,540                 | 39,540                 |
| Housing                                    |     |                     |        |       |         |          |          |         |          |       |       |     | 10,827    | 11,520  | 12,257                 | 12,257                 |
| Health                                     |     |                     |        |       |         |          |          |         |          |       |       |     | 35,715    | 37,755  | 40,210                 | 40,210                 |
| <i>Economic and environmental services</i> |     |                     |        |       |         |          |          |         |          |       |       |     | 172,084   | 175,480                                       | 183,890                | 183,890                |
| Planning and development                   |     |                     |        |       |         |          |          |         |          |       |       |     | 162,102   | 164,850                                       | 172,571                | 172,571                |
| Road transport                             |     |                     |        |       |         |          |          |         |          |       |       |     | 110       | 116   | 122                    | 122                    |
| Environmental protection                   |     |                     |        |       |         |          |          |         |          |       |       |     | 9,872     | 10,514  | 11,197                 | 11,197                 |
| <i>Trading services</i>                    |     |                     |        |       |         |          |          |         |          |       |       |     | 3,395,852 | 3,693,342                                     | 3,969,771              | 3,969,771              |
| Electricity                                |     |                     |        |       |         |          |          |         |          |       |       |     | 1,995,526 | 2,191,779                                     | 2,367,049              | 2,367,049              |
| Water                                      |     |                     |        |       |         |          |          |         |          |       |       |     | 956,696   | 1,021,801                                     | 1,082,758              | 1,082,758              |
| Waste water management                     |     |                     |        |       |         |          |          |         |          |       |       |     | 262,654   | 288,806                                       | 317,565                | 317,565                |
| Waste management                           |     |                     |        |       |         |          |          |         |          |       |       |     | 180,977   | 190,956                                       | 202,399                | 202,399                |
| <i>Other</i>                               |     |                     |        |       |         |          |          |         |          |       |       |     | -         | -   | -                      | -                      |
| <b>Total Revenue - Standard</b>            |     |                     |        |       |         |          |          |         |          |       |       |     | 4,974,046 | 5,432,975                                     | 5,796,997              | 5,796,997              |
| <b>Expenditure - Standard</b>              |     |                     |        |       |         |          |          |         |          |       |       |     |           |   |                        |                        |
| <i>Governance and administration</i>       |     |                     |        |       |         |          |          |         |          |       |       |     |           |   |                        |                        |
| Executive and council                      |     |                     |        |       |         |          |          |         |          |       |       |     | 1,092,744 | 1,114,297                                     | 1,216,610              | 1,216,610              |
| Budget and treasury office                 |     |                     |        |       |         |          |          |         |          |       |       |     | 254,221   | 277,648                                       | 326,260                | 326,260                |
| Corporate services                         |     |                     |        |       |         |          |          |         |          |       |       |     | 455,594   | 481,404                                       | 508,687                | 508,687                |
| <i>Community and public safety</i>         |     |                     |        |       |         |          |          |         |          |       |       |     | 382,929   | 355,245                                       | 381,663                | 381,663                |
| Community and social services              |     |                     |        |       |         |          |          |         |          |       |       |     | 448,005   | 478,344                                       | 509,065                | 509,065                |
| Sport and recreation                       |     |                     |        |       |         |          |          |         |          |       |       |     | 138,199   | 149,285                                       | 158,241                | 158,241                |
| Public safety                              |     |                     |        |       |         |          |          |         |          |       |       |     | 37,670    | 40,128  | 42,923                 | 42,923                 |
| Housing                                    |     |                     |        |       |         |          |          |         |          |       |       |     | 192,611   | 203,847                                       | 216,775                | 216,775                |
| Health                                     |     |                     |        |       |         |          |          |         |          |       |       |     | 17,713    | 18,974  | 20,326                 | 20,326                 |
| <i>Economic and environmental services</i> |     |                     |        |       |         |          |          |         |          |       |       |     | 61,813    | 66,110  | 70,800                 | 70,800                 |
| Planning and development                   |     |                     |        |       |         |          |          |         |          |       |       |     | 299,233   | 313,242                                       | 340,252                | 340,252                |
| Road transport                             |     |                     |        |       |         |          |          |         |          |       |       |     | 50,241    | 49,881  | 61,477                 | 61,477                 |
| Environmental protection                   |     |                     |        |       |         |          |          |         |          |       |       |     | 236,986   | 250,586                                       | 265,182                | 265,182                |
| <i>Trading services</i>                    |     |                     |        |       |         |          |          |         |          |       |       |     | 12,005    | 12,774  | 13,593                 | 13,593                 |
| Electricity                                |     |                     |        |       |         |          |          |         |          |       |       |     | 2,725,639 | 2,815,131                                     | 3,127,135              | 3,127,135              |
| Water                                      |     |                     |        |       |         |          |          |         |          |       |       |     | 1,965,883 | 2,003,933                                     | 2,257,508              | 2,257,508              |
| Waste water management                     |     |                     |        |       |         |          |          |         |          |       |       |     | 547,915   | 582,139                                       | 618,543                | 618,543                |
| Waste management                           |     |                     |        |       |         |          |          |         |          |       |       |     | 116,034   | 128,168                                       | 138,469                | 138,469                |
| <i>Other</i>                               |     |                     |        |       |         |          |          |         |          |       |       |     | 95,807    | 100,891                                       | 112,615                | 112,615                |
| <b>Total Expenditure - Standard</b>        |     |                     |        |       |         |          |          |         |          |       |       |     | 4,565,621 | 4,721,015                                     | 5,193,062              | 5,193,062              |
| <b>Surplus/(Deficit) before assoc.</b>     |     |                     |        |       |         |          |          |         |          |       |       |     | 408,425   | 408,425                                       | 603,935                | 603,935                |
| Share of surplus/ (deficit) of associate   |     |                     |        |       |         |          |          |         |          |       |       |     | -         | -   | -                      | -                      |
| <b>Surplus/(Deficit)</b>                   | 1   |                     |        |       |         |          |          |         |          |       |       |     | 408,425   | 408,425                                       | 603,935                | 603,935                |

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

Choose name from list - Supporting Table SA28 Consolidated budgeted monthly capital expenditure (municipal vote)

| R thousand | Description  | Ref | Budget Year 2014/15 |        |        |         |        |        |         |        |        |        |        |        | Medium Term Revenue and Expenditure Framework |                        |                        |
|------------|--|-----|---------------------|--------|--------|---------|--------|--------|---------|--------|--------|--------|--------|--------|---|------------------------|------------------------|
|            |  |     | July                | August | Sept.  | October | Nov.   | Dec.   | January | Feb.   | March  | April  | May    | June   | Budget Year 2014/15                           | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
|            | <b>Multi-year expenditure to be appropriated</b>       | 1   |                     |        |        |         |        |        |         |        |        |        |        |        |   |                        |                        |
|            | Vote 1 - Political Offices                             |     |                     |        |        |         |        |        |         |        |        |        |        |        |   |                        |                        |
|            | Vote 2 - Municipal Manager                             |     |                     |        |        |         |        |        |         |        |        |        |        |        |   |                        |                        |
|            | Vote 3 - Financial Services                            |     | 333                 | 333    | 333    | 333     | 333    | 333    | 333     | 333    | 333    | 333    | 333    | 333    | 4,000   | 4,000                  | 4,000                  |
|            | Vote 4 - Corporate Services                            |     | 83                  | 83     | 83     | 83      | 83     | 83     | 83      | 83     | 83     | 83     | 83     | 83     | 1,000   |                        |                        |
|            | Vote 5 - Basic Services                                |     |                     |        |        |         |        |        |         |        |        |        |        |        |   |                        |                        |
|            | Vote 6 - Economic Development and Planning             |     |                     |        |        |         |        |        |         |        |        |        |        |        |   |                        |                        |
|            | Vote 7 - Safety & Community Development                |     |                     |        |        |         |        |        |         |        |        |        |        |        |   |                        |                        |
|            | Vote 8 - Infrastructural Planning and Asset Management |     | 32,705              | 32,705 | 32,705 | 32,705  | 32,705 | 32,705 | 32,705  | 32,705 | 32,705 | 32,705 | 32,705 |        | 403,425                                       | 707,960                | 599,935                |
|            | <b>Capital multi-year expenditure sub-total</b>        | 2   | 33,121              | 33,121 | 33,121 | 33,121  | 33,121 | 33,121 | 33,121  | 33,121 | 33,121 | 33,121 | 33,121 | 44,089 | 408,425                                       | 711,960                | 603,935                |
|            | <b>Total Capital Expenditure</b>                       | 2   | 33,121              | 33,121 | 33,121 | 33,121  | 33,121 | 33,121 | 33,121  | 33,121 | 33,121 | 33,121 | 33,121 | 44,089 | 408,425                                       | 711,960                | 603,935                |

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

Choose name from list - Supporting Table SA29 Consolidated budgeted monthly capital expenditure (standard classification)

| R thousand                                  | Description                                | Ref | Budget Year 2014/15 |        |        |         |        |        |         |        |        |        |        |          | Medium Term Revenue and Expenditure Framework |                        |                        |
|---|--|-----|---------------------|--------|--------|---------|--------|--------|---------|--------|--------|--------|--------|----------|---|------------------------|------------------------|
|   |  |     | July                | August | Sept.  | October | Nov.   | Dec.   | January | Feb.   | March  | April  | May    | June     | Budget Year 2014/15                           | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| 1   | <b>Capital Expenditure - Standard</b>      |     | 417                 | 417    | 417    | 417     | 417    | 417    | 417     | 417    | 417    | 417    | 417    | 417      | 5,000   | 4,000                  | 4,000                  |
|   | <b>Governance and administration</b>       |     | 333                 | 333    | 333    | 333     | 333    | 333    | 333     | 333    | 333    | 333    | 333    | 333      | —   | —                      | —                      |
|   | Executive and council                      |     | 83                  | 83     | 83     | 83      | 83     | 83     | 83      | 83     | 83     | 83     | 83     | 83       | 4,000   | 4,000                  | 4,000                  |
|   | Budget and treasury office                 |     |                     |        |        |         |        |        |         |        |        |        |        |          | 1,000   | —                      | —                      |
|   | Corporate services                         |     | 3,459               | 3,459  | 3,459  | 3,459   | 3,459  | 3,459  | 3,459   | 3,459  | 3,459  | 3,459  | 3,459  | 4,270    | 42,321  | 80,723                 | 52,256                 |
|   | <b>Community and public safety</b>         |     | 637                 | 637    | 637    | 637     | 637    | 637    | 637     | 637    | 637    | 637    | 637    | 1,810    | 8,814   | 6,000                  | 5,610                  |
|   | Community and social services              |     | 2,248               | 2,248  | 2,248  | 2,248   | 2,248  | 2,248  | 2,248   | 2,248  | 2,248  | 2,248  | 2,248  | 7,281    | 32,012  | 45,926                 | 36,400                 |
|   | Sport and recreation                       |     | 542                 | 542    | 542    | 542     | 542    | 542    | 542     | 542    | 542    | 542    | 542    | (5,958)  | —   | 17,810                 | 7,646                  |
|   | Public safety                              |     | —                   | —      | —      | —       | —      | —      | —       | —      | —      | —      | —      | —        | —   | —                      | —                      |
|   | Housing                                    |     | 33                  | 33     | 33     | 33      | 33     | 33     | 33      | 33     | 33     | 33     | 33     | 1,137    | 1,495   | 10,987                 | 2,600                  |
|   | Health                                     |     | 4,205               | 4,205  | 4,205  | 4,205   | 4,205  | 4,205  | 4,205   | 4,205  | 4,205  | 4,205  | 4,205  | 86,471   | 132,730                                       | 21,401                 | 38,915                 |
|   | <b>Economic and environmental services</b> |     | 750                 | 750    | 750    | 750     | 750    | 750    | 750     | 750    | 750    | 750    | 750    | (2,750)  | 5,500   | 12,487                 | 11,787                 |
|   | Planning and development                   |     | 3,455               | 3,455  | 3,455  | 3,455   | 3,455  | 3,455  | 3,455   | 3,455  | 3,455  | 3,455  | 3,455  | 89,221   | 127,230                                       | 8,914                  | 27,128                 |
|   | <b>Trading services</b>                    |     | 25,040              | 25,040 | 25,040 | 25,040  | 25,040 | 25,040 | 25,040  | 25,040 | 25,040 | 25,040 | 25,040 | (47,068) | 228,375                                       | 605,836                | 508,765                |
|   | Electricity                                |     | 6,992               | 6,992  | 6,992  | 6,992   | 6,992  | 6,992  | 6,992   | 6,992  | 6,992  | 6,992  | 6,992  | 6,992    | 83,900  | 332,100                | 143,195                |
|   | Water                                      |     | 3,575               | 3,575  | 3,575  | 3,575   | 3,575  | 3,575  | 3,575   | 3,575  | 3,575  | 3,575  | 3,575  | (34,775) | 4,550   | 30,211                 | 14,550                 |
|   | Waste water management                     |     | 11,946              | 11,946 | 11,946 | 11,946  | 11,946 | 11,946 | 11,946  | 11,946 | 11,946 | 11,946 | 11,946 | 7,116    | 138,520                                       | 226,533                | 344,510                |
|   | Waste management                           |     | 2,528               | 2,528  | 2,528  | 2,528   | 2,528  | 2,528  | 2,528   | 2,528  | 2,528  | 2,528  | 2,528  | (26,401) | 1,405   | 16,993                 | 6,500                  |
|   | <b>Other</b>                               |     | —                   | —      | —      | —       | —      | —      | —       | —      | —      | —      | —      | —        | —   | —                      | —                      |
| <b>Total Capital Expenditure - Standard</b> |  |     | 33,121              | 33,121 | 33,121 | 33,121  | 33,121 | 33,121 | 33,121  | 33,121 | 33,121 | 33,121 | 33,121 | 44,089   | 408,425                                       | 711,960                | 603,935                |
| <b>Funded by:</b>                           |  |     |                     |        |        |         |        |        |         |        |        |        |        |          |   |                        |                        |
|   | National Government                        |     | 21,822              | 21,822 | 21,822 | 21,822  | 21,822 | 21,822 | 21,822  | 21,822 | 21,822 | 21,822 | 21,822 | 25,106   | 285,151                                       | 394,132                | 435,136                |
|   | Provincial Government                      |     | 95                  | 95     | 95     | 95      | 95     | 95     | 95      | 95     | 95     | 95     | 95     | 774      | 1,819   | 2,100                  | 2,100                  |



Choose name from list - Supporting Table SA30 Consolidated budgeted monthly cash flow

| MONTHLY CASH FLOWS                                      |  | Budget Year 2014/15 |                 |                 |                |                |                 |                |                 |                |                 |                 |                 | Medium Term Revenue and Expenditure Framework |                        |                        |
|---|--|---------------------|-----------------|-----------------|----------------|----------------|-----------------|----------------|-----------------|----------------|-----------------|-----------------|-----------------|---|------------------------|------------------------|
| R thousand  |  | July                | August          | Sept.           | October        | November       | December        | January        | February        | March          | April           | May             | June            | Budget Year 2014/15                           | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| <b>Cash Receipts By Source</b>                          |  |                     |                 |                 |                |                |                 |                |                 |                |                 |                 |                 |   |                        |                        |
| Property rates  |  | 40 281              | 43 227          | 41 469          | 49 631         | 46 211         | 46 201          | 43 538         | 51 407          | 43 151         | 44 458          | 44 662          | 44 764          | 539 000                                       | 572 428                | 607 922                |
| Property rates - penalties & collection charges         |  | —                   | —               | —               | —              | —              | —               | —              | —               | —              | —               | —               | —               | —   | —                      | —                      |
| Service charges - electricity revenue                   |  | 191 834             | 202 583         | 174 657         | 176 597        | 112 874        | 144 579         | 108 152        | 113 441         | 102 411        | 109 010         | 112 377         | 182 030         | 1 730 545                                     | 1 949 814              | 2 036 962              |
| Service charges - water revenue                         |  | 67 060              | 63 965          | 65 399          | 75 206         | 83 459         | 69 152          | 67 310         | 66 301          | 60 117         | 74 408          | 67 300          | 69 048          | 828 726                                       | 907 773                | 930 374                |
| Service charges - sanitation revenue                    |  | 11 454              | 11 348          | 9 127           | 12 869         | 11 815         | 14 303          | 11 829         | 11 675          | 11 110         | 12 103          | 12 227          | 96 953          | 226 815                                       | 255 890                | 272 277                |
| Service charges - refuse revenue                        |  | 10 092              | 12 144          | 11 055          | 13 225         | 12 265         | 12 068          | 11 550         | 12 049          | 10 962         | 12 042          | 11 063          | 21 344          | 149 858                                       | 162 302                | 166 413                |
| Service charges - other                                 |  | 1 952               | 1 829           | 2 876           | 1 825          | 1 904          | 2 089           | 1 636          | 2 085           | 1 952          | 2 097           | 2 028           | 1 852           | 24 124  | 25 817                 | 26 479                 |
| Rental of facilities and equipment                      |  | 1 055               | 1 106           | 1 007           | 1 141          | 981            | 1 037           | 1 077          | 1 102           | 1 061          | 1 145           | 1 203           | 2 859           | 14 772  | 15 717                 | 16 722                 |
| Interest earned - external investments                  |  | —                   | 1 440           | 571             | 459            | 1 084          | 512             | 605            | 3 257           | 633            | 755             | 1 103           | 732             | 11 152  | 9 738                  | 10 361                 |
| Interest earned - outstanding debtors                   |  | 1 584               | 2 118           | 1 598           | 1 518          | 1 673          | 1 823           | 2 132          | 2 097           | 2 146          | 2 111           | 1 897           | 2 097           | 22 796  | 24 433                 | 26 193                 |
| Dividends received                                      |  | —                   | —               | —               | —              | —              | —               | —              | —               | —              | —               | —               | 0               | 5   | 5                      | 6                      |
| Fines   |  | 3 486               | 3 755           | 3 418           | 3 299          | 2 592          | 2 169           | 2 613          | 2 532           | 1 476          | 1 906           | 2 522           | 5 239           | 35 008  | 36 759                 | 38 597                 |
| Licences and permits                                    |  | 1                   | 1               | 1               | 1              | 2              | 1               | 1              | 0               | 1              | 1               | 2               | 2               | 13  | 14                     | 15                     |
| Agency services   |  | —                   | —               | —               | —              | —              | —               | —              | —               | —              | —               | —               | —               | —   | —                      | —                      |
| Transfer receipts - operational                         |  | 247 931             | 5 352           | —               | —              | 198 004        | —               | —              | —               | 148 759        | —               | 1 761           | 66 833          | 668 640                                       | 663 161                | 668 345                |
| Other revenue   |  | 4 952               | 16 396          | —               | 4 940          | —              | 10 994          | 11 329         | 7 431           | 160            | 3 820           | 10 368          | (37 315)        | 33 075  | 34 848                 | 36 798                 |
| <b>Cash Receipts by Source</b>                          |  | <b>581 683</b>      | <b>365 265</b>  | <b>311 179</b>  | <b>340 709</b> | <b>472 864</b> | <b>304 928</b>  | <b>261 771</b> | <b>273 377</b>  | <b>383 939</b> | <b>263 856</b>  | <b>268 518</b>  | <b>456 438</b>  | <b>4 284 528</b>                              | <b>4 658 699</b>       | <b>4 837 463</b>       |
| <b>Other Cash Flows by Source</b>                       |  |                     |                 |                 |                |                |                 |                |                 |                |                 |                 |                 |   |                        |                        |
| Transfer receipts - capital                             |  | 26 194              | —               | 11 631          | 10 112         | 69 578         | 4 087           | 15 405         | 11 043          | 84 783         | —               | —               | 33 178          | 266 011                                       | 396 232                | 437 236                |
| Contributions recognised - capital & Contributed assets |  | —                   | —               | —               | —              | —              | —               | —              | —               | —              | —               | 1 414           | —               | 1 414   | 1 504                  | 1 601                  |
| Proceeds on disposal of PPE                             |  | —                   | —               | —               | —              | —              | —               | —              | —               | —              | —               | —               | —               | —   | —                      | —                      |
| Short term loans  |  | —                   | —               | —               | —              | —              | —               | —              | —               | —              | —               | —               | —               | —   | —                      | —                      |
| Borrowing long term/refinancing                         |  | —                   | —               | —               | —              | —              | —               | —              | —               | —              | —               | —               | —               | —   | —                      | —                      |
| Increase (decrease) in consumer deposits                |  | —                   | —               | —               | —              | —              | —               | —              | —               | —              | —               | —               | —               | —   | —                      | —                      |
| Decrease (increase) in non-current debtors              |  | —                   | —               | —               | —              | —              | —               | —              | —               | —              | —               | —               | —               | —   | —                      | —                      |
| Decrease (increase) other non-current receivables       |  | —                   | —               | —               | —              | —              | —               | —              | —               | —              | —               | —               | —               | —   | —                      | —                      |
| Decrease (increase) in non-current investments          |  | —                   | —               | —               | —              | —              | —               | —              | —               | —              | —               | —               | —               | —   | —                      | —                      |
| <b>Total Cash Receipts by Source</b>                    |  | <b>607 877</b>      | <b>365 265</b>  | <b>322 810</b>  | <b>350 821</b> | <b>542 443</b> | <b>309 015</b>  | <b>277 176</b> | <b>284 420</b>  | <b>468 723</b> | <b>263 856</b>  | <b>269 932</b>  | <b>489 615</b>  | <b>4 551 953</b>                              | <b>5 056 435</b>       | <b>5 276 299</b>       |
| <b>Cash Payments by Type</b>                            |  |                     |                 |                 |                |                |                 |                |                 |                |                 |                 |                 |   |                        |                        |
| Employee related costs                                  |  | 73 743              | 82 427          | 80 024          | 77 252         | 76 809         | 92 535          | 65 760         | 92 116          | 78 272         | 67 644          | 79 688          | 52 676          | 918 945                                       | 923 067                | 992 288                |
| Remuneration of councillors                             |  | 3 006               | 3 006           | 3 006           | 3 007          | 3 006          | 3 017           | 4 162          | 2 951           | 3 463          | 3 200           | 3 284           | 12 076          | 47 185  | 50 205                 | 53 418                 |
| Finance charges   |  | —                   | 11              | 200             | 391            | —              | —               | —              | 46              | 2 296          | 417             | 371             | 8 165           | 11 897  | 12 658                 | 13 468                 |
| Bulk purchases - Electricity                            |  | 172 043             | 194 055         | 191 247         | 105 203        | 101 041        | 100 192         | 88 868         | 104 381         | 97 755         | 100 935         | 104 941         | 70 806          | 1 431 468                                     | 1 508 423              | 1 599 218              |
| Bulk purchases - Water & Sewer                          |  | 63 717              | 41 243          | 41 499          | 38 169         | 40 143         | 44 419          | 40 762         | 43 660          | 37 204         | 41 058          | 42 524          | 44 378          | 518 775                                       | 549 902                | 582 896                |
| Other materials   |  | 416                 | 588             | 608             | 1 081          | 744            | 776             | 504            | 808             | 596            | 692             | 815             | 654             | 8 281   | 8 525                  | 8 948                  |
| Contracted services                                     |  | 6 765               | 9 568           | 9 887           | 17 584         | 12 104         | 12 631          | 8 194          | 13 143          | 9 699          | 11 256          | 13 260          | 10 147          | 134 239                                       | 139 833                | 146 430                |
| Transfers and grants - other municipalities             |  | —                   | —               | —               | —              | —              | —               | —              | —               | —              | —               | —               | —               | —   | —                      | —                      |
| Transfers and grants - other                            |  | —                   | —               | —               | —              | —              | —               | —              | —               | —              | —               | —               | —               | —   | —                      | —                      |
| Other expenditure                                       |  | 73 766              | 44 661          | 47 029          | 26 576         | 51 895         | 94 079          | 35 907         | 56 872          | 55 235         | 40 420          | 59 332          | 222 355         | 808 126                                       | 874 206                | 973 086                |
| <b>Cash Payments by Type</b>                            |  | <b>393 456</b>      | <b>375 560</b>  | <b>373 500</b>  | <b>269 263</b> | <b>285 743</b> | <b>347 648</b>  | <b>244 156</b> | <b>313 977</b>  | <b>284 520</b> | <b>265 621</b>  | <b>304 214</b>  | <b>421 257</b>  | <b>3 878 915</b>                              | <b>4 066 818</b>       | <b>4 369 751</b>       |
| <b>Other Cash Flows/Payments by Type</b>                |  |                     |                 |                 |                |                |                 |                |                 |                |                 |                 |                 |   |                        |                        |
| Capital assets  |  | 60 322              | 24 964          | 13 417          | 22 727         | 8 433          | 53 774          | 7 950          | 9 509           | 40 545         | 36 117          | 42 676          | 87 991          | 408 425                                       | 711 960                | 603 935                |
| Repayment of borrowing                                  |  | —                   | —               | —               | —              | —              | —               | —              | —               | —              | —               | —               | —               | —   | —                      | —                      |
| Other Cash Flows/Payments                               |  | —                   | —               | —               | —              | —              | —               | —              | —               | —              | —               | —               | —               | —   | —                      | —                      |
| <b>Total Cash Payments by Type</b>                      |  | <b>453 778</b>      | <b>400 524</b>  | <b>386 916</b>  | <b>291 989</b> | <b>294 177</b> | <b>401 422</b>  | <b>252 106</b> | <b>323 486</b>  | <b>325 065</b> | <b>301 739</b>  | <b>346 891</b>  | <b>509 248</b>  | <b>4 287 341</b>                              | <b>4 778 778</b>       | <b>4 973 686</b>       |
| <b>NET INCREASE/(DECREASE) IN CASH HELD</b>             |  | <b>154 099</b>      | <b>(35 259)</b> | <b>(64 106)</b> | <b>58 831</b>  | <b>248 266</b> | <b>(92 407)</b> | <b>25 070</b>  | <b>(39 065)</b> | <b>143 658</b> | <b>(37 882)</b> | <b>(76 959)</b> | <b>(19 633)</b> | <b>264 612</b>                                | <b>277 657</b>         | <b>302 612</b>         |
| Cash/cash equivalents at the month/year begin:          |  | 127 704             | 281 804         | 246 545         | 182 438        | 241 269        | 489 536         | 397 128        | 422 198         | 383 133        | 526 790         | 488 908         | 411 949         | 127 704                                       | 392 316                | 669 973                |
| Cash/cash equivalents at the month/year end:            |  | 281 804             | 246 545         | 182 438         | 241 269        | 489 536        | 397 128         | 422 198        | 383 133         | 526 790        | 488 908         | 411 949         | 392 316         | 392 316                                       | 669 973                | 972 585                |



Choose name from list - Supporting Table SA32 List of external mechanisms

| External mechanism   | Yrs/<br>Mths | Period of<br>agreement 1. | Service provided | Expiry date of service<br>delivery agreement or<br>contract | Monetary value<br>of agreement 2. |
|----------------------|--------------|---------------------------|------------------|---|-----------------------------------|
| Name of organisation |              | Number                    |                  |   | R thousand                        |
|                      |              |                           | NONE             |   |                                   |

References

1. Total agreement period from commencement until end

2. Annual value

Choose name from list - Supporting Table SA33 Contracts having future budgetary implications

| Description                                | Ref | Preceding Years | Current Year<br>2013/14 | 2014/15 Medium Term Revenue & Expenditure Framework |                           |                           | Forecast<br>2017/18 | Forecast<br>2018/19 | Forecast<br>2019/20 | Forecast<br>2020/21 | Forecast<br>2021/22 | Forecast<br>2022/23 | Forecast<br>2023/24 | Total<br>Contract<br>Value |
|--|-----|-----------------|-------------------------|---|---------------------------|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------------|
|  |     |                 |                         | Budget Year<br>2014/15                              | Budget Year +1<br>2015/16 | Budget Year +2<br>2016/17 | Estimate            | Estimate            | Estimate            | Estimate            | Estimate            | Estimate            | Estimate            |                            |
| R thousand                                 | 1,3 | Total           | Original<br>Budget      |   |                           |                           |                     |                     |                     |                     |                     |                     |                     |                            |
| Parent Municipality:                       |     |                 |                         |   |                           |                           |                     |                     |                     |                     |                     |                     |                     |                            |
| Revenue Obligation By Contract             | 2   |                 |                         |   |                           |                           |                     |                     |                     |                     |                     |                     |                     |                            |
| Contract 1                                 |     |                 |                         |   |                           |                           |                     |                     |                     |                     |                     |                     |                     | -                          |
| Contract 2                                 |     |                 |                         |   |                           |                           |                     |                     |                     |                     |                     |                     |                     | -                          |
| Contract 3 etc                             |     |                 |                         |   |                           |                           |                     |                     |                     |                     |                     |                     |                     | -                          |
| Total Operating Revenue Implication        |     | -               | -                       | -   | -                         | -                         | -                   | -                   | -                   | -                   | -                   | -                   | -                   |                            |
| Expenditure Obligation By Contract         | 2   |                 |                         |   |                           |                           |                     |                     |                     |                     |                     |                     |                     |                            |
| Contract 1                                 |     |                 |                         |   |                           |                           |                     |                     |                     |                     |                     |                     |                     | -                          |
| Contract 2                                 |     |                 |                         |   |                           |                           |                     |                     |                     |                     |                     |                     |                     | -                          |
| Contract 3 etc                             |     |                 |                         |   |                           |                           |                     |                     |                     |                     |                     |                     |                     | -                          |
| Total Operating Expenditure Implication    |     | -               | -                       | -   | -                         | -                         | -                   | -                   | -                   | -                   | -                   | -                   | -                   |                            |
| Capital Expenditure Obligation By Contract | 2   |                 |                         |   |                           |                           |                     |                     |                     |                     |                     |                     |                     |                            |
| Contract 1                                 |     |                 |                         |   |                           |                           |                     |                     |                     |                     |                     |                     |                     | -                          |
| Contract 2                                 |     |                 |                         |   |                           |                           |                     |                     |                     |                     |                     |                     |                     | -                          |
| Contract 3 etc                             |     |                 |                         |   |                           |                           |                     |                     |                     |                     |                     |                     |                     | -                          |
| Total Capital Expenditure Implication      |     | -               | -                       | -   | -                         | -                         | -                   | -                   | -                   | -                   | -                   | -                   | -                   |                            |
| Total Parent Expenditure Implication       |     | -               | -                       | -   | -                         | -                         | -                   | -                   | -                   | -                   | -                   | -                   | -                   |                            |
| Entities:                                  |     |                 |                         |   |                           |                           |                     |                     |                     |                     |                     |                     |                     |                            |
| Revenue Obligation By Contract             | 2   |                 |                         |   |                           |                           |                     |                     |                     |                     |                     |                     |                     |                            |
| Contract 1                                 |     |                 |                         |   |                           |                           |                     |                     |                     |                     |                     |                     |                     | -                          |
| Contract 2                                 |     |                 |                         |   |                           |                           |                     |                     |                     |                     |                     |                     |                     | -                          |
| Contract 3 etc                             |     |                 |                         |   |                           |                           |                     |                     |                     |                     |                     |                     |                     | -                          |
| Total Operating Revenue Implication        |     | -               | -                       | -   | -                         | -                         | -                   | -                   | -                   | -                   | -                   | -                   | -                   |                            |
| Expenditure Obligation By Contract         | 2   |                 |                         |   |                           |                           |                     |                     |                     |                     |                     |                     |                     |                            |
| Contract 1                                 |     |                 |                         |   |                           |                           |                     |                     |                     |                     |                     |                     |                     | -                          |
| Contract 2                                 |     |                 |                         |   |                           |                           |                     |                     |                     |                     |                     |                     |                     | -                          |
| Contract 3 etc                             |     |                 |                         |   |                           |                           |                     |                     |                     |                     |                     |                     |                     | -                          |
| Total Operating Expenditure Implication    |     | -               | -                       | -   | -                         | -                         | -                   | -                   | -                   | -                   | -                   | -                   | -                   |                            |
| Capital Expenditure Obligation By Contract | 2   |                 |                         |   |                           |                           |                     |                     |                     |                     |                     |                     |                     |                            |
| Contract 1                                 |     |                 |                         |   |                           |                           |                     |                     |                     |                     |                     |                     |                     | -                          |
| Contract 2                                 |     |                 |                         |   |                           |                           |                     |                     |                     |                     |                     |                     |                     | -                          |
| Contract 3 etc                             |     |                 |                         |   |                           |                           |                     |                     |                     |                     |                     |                     |                     | -                          |
| Total Capital Expenditure Implication      |     | -               | -                       | -   | -                         | -                         | -                   | -                   | -                   | -                   | -                   | -                   | -                   |                            |
| Total Entity Expenditure Implication       |     | -               | -                       | -   | -                         | -                         | -                   | -                   | -                   | -                   | -                   | -                   | -                   |                            |

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)

Choose name from list - Supporting Table SA34a Consolidated capital expenditure on new assets by asset class

| Choose name from list - Supporting Table SA34 Consolidated Capital expenditure on new assets by asset class |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Description   | Ref | 2010/11         | 2011/12         | 2012/13         | Current Year 2013/14 |                 |                    | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
| R thousand  | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| Capital expenditure on new assets by Asset Class/Sub-class  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Infrastructure  | 2   | 128,142         | 79,404          | 77,513          | 177,079              | 178,682         | -                  | 265,756   | 436,271                | 415,004                |
| Infrastructure - Road transport   |     | 26,487          | 16,699          | 29,705          | 43,396               | 35,534          | -                  | 91,137  | 7,800                  | 27,128                 |
| Roads, Pavements & Bridges  |     | 26,487          | 16,699          | 29,705          | 43,396               | 35,534          | -                  | 91,137  | 7,800                  | 27,128                 |
| Storm water   |     |                 |                 |                 |                      | -               |                    |   |                        |                        |
| Infrastructure - Electricity  |     | 70,393          | 22,917          | 39,395          | 63,450               | 72,915          | -                  | 21,250  | 213,260                | 101,476                |
| Generation  |     | 50,411          | 10,579          | 39,395          | 63,450               | 72,915          | -                  | 21,250  | 213,260                | 101,476                |
| Transmission & Reticulation   |     |                 |                 |                 |                      | -               |                    |   |                        |                        |
| Street Lighting   |     | 19,982          | 12,338          |                 |                      | -               |                    |   |                        |                        |
| Infrastructure - Water  |     | 16,691          | 9,585           | 8,303           | 6,591                | 6,591           | -                  | 4,550   | 30,211                 | -                      |
| Dams & Reservoirs   |     | 16,691          | 9,585           | 8,303           | 6,591                | 6,591           | -                  | 4,550   | 30,211                 | -                      |
| Water purification  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Reticulation  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Infrastructure - Sanitation   |     | 9,953           | 14,143          | -               | 56,479               | 56,479          | -                  | 127,420   | 172,000                | 279,900                |
| Reticulation  |     |                 |                 |                 |                      | 56,479          |                    |   |                        |                        |
| Sewerage purification   |     | 9,953           | 14,143          |                 | 56,479               | -               |                    | 127,420   | 172,000                | 279,900                |
| Infrastructure - Other  |     | 4,619           | 16,061          | 110             | 7,163                | 7,163           | -                  | 21,400  | 13,000                 | 6,500                  |
| Waste Management  |     | 4,619           | 14,176          | 110             | 7,163                | 7,163           |                    | 21,400  | 13,000                 | 6,500                  |
| Transportation  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Gas   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other   |     | 3               |                 | 1,885           |                      |                 | -                  |   |                        |                        |
| Community   |     |                 | 23,115          | 28,067          | 7,735                | 38,267          | 39,417             | -   | 6,864                  | 32,910                 |
| Parks & gardens   |     | 9,235           | 12,848          |                 |                      | -               |                    |   |                        |                        |
| Sportsfields & stadia   |     | 809             | 360             |                 |                      | -               | 2,340              | 7,800   | -                      |                        |
| Swimming pools  |     |                 |                 |                 |                      | -               |                    |   |                        |                        |
| Community halls   |     |                 | 2,121           |                 |                      | -               |                    |   |                        |                        |
| Libraries   |     | 3,581           | 1,396           | 343             | 700                  | 1,850           | 1,819              | 2,100   | 2,100                  |                        |
| Recreational facilities   |     |                 | 1,597           |                 | 3,500                | 3,500           |                    |   |                        |                        |
| Fire, safety & emergency  |     |                 |                 |                 | 6,667                | 6,667           |                    | 17,810  | 7,646                  |                        |
| Security and policing   |     |                 |                 |                 |                      | -               |                    |   |                        |                        |
| Buses   |     |                 |                 |                 |                      | -               |                    |   |                        |                        |
| Clinics   | 7   | 4,136           |                 | 375             | 21,400               | 21,400          | -                  | 5,200   | -                      |                        |
| Museums & Art Galleries   |     |                 |                 | 665             |                      | -               |                    |   |                        |                        |
| Cemeteries  |     |                 |                 |                 | 6,000                | 6,000           | 2,704              |   |                        |                        |
| Social rental housing   | 8   |                 |                 |                 |                      | -               |                    |   |                        |                        |
| Other   |     | 5,354           | 9,745           | 6,352           |                      | -               |                    |   |                        |                        |
| Heritage assets   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      |                        |
| Buildings   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other   | 9   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Investment properties   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      |                        |
| Housing development   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other assets  |     | 9,661           | 4,298           | 45,955          | 6,700                | 9,800           | -                  | 10,500  | 15,487                 | 15,787                 |
| General vehicles  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Specialised vehicles  | 10  | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Plant & equipment   |     |                 | 18              |                 |                      | -               |                    |   |                        |                        |
| Computers - hardware/equipment  |     | 2,406           |                 |                 |                      |                 | 1,000              | -   | -                      | -                      |
| Furniture and other office equipment  |     | 1,104           | 216             | 5,327           |                      | 3,100           | 4,000              | 4,000   | 4,000                  |                        |
| Abattoirs   |     |                 |                 |                 |                      | -               |                    |   |                        |                        |
| Markets   |     |                 |                 |                 |                      | -               |                    |   |                        |                        |
| Civic Land and Buildings  |     |                 |                 |                 |                      | -               |                    |   |                        |                        |
| Other Buildings   |     |                 | 139             |                 |                      | -               |                    |   |                        |                        |
| Other Land  |     |                 |                 |                 |                      | -               |                    |   |                        |                        |
| Surplus Assets - (Investment or Inventory)  |     |                 |                 |                 |                      | -               |                    |   |                        |                        |
| Other   |     | 6,152           | 3,926           | 40,628          | 6,700                | 6,700           | 5,500              | 11,487  | 11,787                 |                        |
| Agricultural assets   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| List sub-class  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Biological assets   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| List sub-class  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Intangibles   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Computers - software & programming  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other (list sub-class)  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Total Capital Expenditure on new assets   | 1   | 160,918         | 111,769         | 131,203         | 222,046              | 227,899         | -                  | 283,120   | 484,668                | 440,536                |
| Specialised vehicles  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Refuse  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Fire  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Conservancy   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Ambulances  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class

Choose name from list - Supporting Table SA34b Consolidated capital expenditure on existing assets by asset class

| Choose name from list - Supporting Table SA3b Consolidated capital expenditure on existing assets by asset class |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Description  | Ref | 2010/11         | 2011/12         | 2012/13         | Current Year 2013/14 |                 |                    | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
|  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| R thousand   | 1   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class                                       |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Infrastructure   |     | 103,540         | 51,005          | 96,837          | 92,008               | 89,560          | -                  | 89,848  | 178,480                | 120,889                |
| Infrastructure - Road transport  |     | 26,487          | 16,699          | 79,347          | 15,296               | 15,296          | -                  | 24,948  | 1,114                  | -                      |
| Roads, Pavements & Bridges   |     | 26,487          | 16,699          | 79,347          |                      | -               |                    | 24,948  | 1,114                  |                        |
| Storm water  |     |                 |                 |                 | 15,296               | 15,296          |                    |   |                        |                        |
| Infrastructure - Electricity   |     | 50,411          | 10,579          | 7,946           | 33,050               | 26,602          | -                  | 62,650  | 118,840                | 41,719                 |
| Generation   |     | 50,411          | 10,579          | 5,030           | 33,050               | 26,602          |                    | 62,650  | 118,840                | 41,719                 |
| Transmission & Reticulation  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Street Lighting  |     |                 |                 | 2,915           |                      |                 |                    |   |                        |                        |
| Infrastructure - Water   |     | 16,691          | 9,585           | 7,241           | 30,199               | 30,199          | -                  | -   | -                      | 14,560                 |
| Dams & Reservoirs  |     | 16,691          | 9,585           | 7,241           | 30,199               | 30,199          |                    | -   | -                      | 14,560                 |
| Water purification   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Reticulation   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Infrastructure - Sanitation  |     | 9,953           | 14,143          | -               | 13,463               | 17,463          | -                  | 1,950   | 54,533                 | 64,610                 |
| Reticulation   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Sewerage purification  |     | 9,953           | 14,143          |                 | 13,463               | 17,463          |                    | 1,950   | 54,533                 | 64,610                 |
| Infrastructure - Other   |     | -               | -               | 2,303           | -                    | -               | -                  | 300   | 3,993                  | -                      |
| Waste Management   |     |                 |                 | 2,303           |                      |                 |                    | 300   | 3,993                  |                        |
| Transportation   | 2   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Gas  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other  | 3   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Community  |     | 8,935           | 23,989          | 14,807          | 12,050               | 12,050          | -                  | 35,457  | 47,813                 | 42,510                 |
| Parks & gardens  |     |                 | 12,848          |                 | 7,000                | 7,000           |                    | -   | 3,900                  | -                      |
| Sportsfields & stadia  |     |                 |                 | 276             | 3,800                | 3,800           |                    | 29,672  | 38,126                 | 36,400                 |
| Swimming pools   |     |                 |                 |                 |                      | -               |                    |   |                        |                        |
| Community halls  |     |                 |                 | 689             |                      | -               |                    |   |                        |                        |
| Libraries  |     | 3,581           | 1,396           | 81              | 1,250                | 1,250           |                    |   |                        |                        |
| Recreational facilities  |     |                 |                 | 8,875           |                      | -               |                    |   |                        |                        |
| Fire, safety & emergency   |     |                 |                 |                 |                      | -               |                    |   |                        |                        |
| Security and policing  |     |                 |                 |                 |                      | -               |                    |   |                        |                        |
| Buses  | 7   |                 |                 |                 |                      | -               |                    |   |                        |                        |
| Clinics  |     |                 |                 |                 |                      | -               |                    | 1,495   | 5,787                  | 2,600                  |
| Museums & Art Galleries  |     |                 |                 |                 |                      | -               |                    |   |                        |                        |
| Cemeteries   |     |                 |                 |                 |                      | -               |                    | 4,290   | -                      | 3,510                  |
| Social rental housing  | 8   |                 |                 |                 |                      | -               |                    |   |                        |                        |
| Other  |     | 5,354           | 9,745           | 4,887           |                      | -               |                    |   |                        |                        |
| Heritage assets  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Buildings  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other  | 9   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Investment properties  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Housing development  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other assets   |     | -               | 3,926           | 3,818           | -                    | -               | -                  | -   | 1,000                  | -                      |
| General vehicles   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Specialised vehicles   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Plant & equipment  | 10  | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Computers - hardware/equipment   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Furniture and other office equipment   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Abattoirs  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Markets  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Civic Land and Buildings   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other Buildings  |     |                 |                 | 3,818           |                      |                 |                    |   |                        |                        |
| Other Land   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Surplus Assets - (Investment or Inventory)   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other  |     |                 | 3,926           |                 |                      |                 |                    | -   | 1,000                  | -                      |
| Agricultural assets  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| List sub-class   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Biological assets  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| List sub-class   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Intangibles  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Computers - software & programming   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other (list sub-class)   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Total Capital Expenditure on renewal of existing assets  | 1   | 112,476         | 78,920          | 115,462         | 104,058              | 101,610         | -                  | 125,306   | 227,292                | 163,399                |



**Choose name from list - Supporting Table SA34c Consolidated repairs and maintenance by asset class**

| Description  |   | Ref | 2010/11         | 2011/12         | 2012/13         | Current Year 2013/14 |                 |                    | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| R thousand   |   | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| Repairs and maintenance expenditure by Asset Class/Sub-class |   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Infrastructure   |   |     | 135,598         | 191,603         | 104,918         | 150,162              | 150,162         | -                  | 184,514   | 195,049                | 211,288                |
| Infrastructure - Road transport                              |   |     | 47,360          | 101,771         | 26,551          | 45,979               | 45,979          | -                  | 82,074  | 86,078                 | 91,472                 |
| Roads, Pavements & Bridges                                   |   |     | 43,414          | 95,696          | 26,476          | 41,771               | 41,771          |                    | 77,563  | 81,297                 | 86,405                 |
| Storm water  |   |     | 3,946           | 6,075           | 75              | 4,208                | 4,208           |                    | 4,511   | 4,781                  | 5,067                  |
| Infrastructure - Electricity                                 |   |     | 36,128          | 34,638          | 37,970          | 32,808               | 32,808          | -                  | 45,984  | 50,582                 | 55,640                 |
| Generation   |   |     | -               | -               | -               | -                    | -               |                    | -   | -                      | -                      |
| Transmission & Reticulation                                  |   |     | 26,043          | 28,386          | 28,469          | 28,553               | 28,553          |                    | 39,405  | 43,346                 | 47,680                 |
| Street Lighting  |   |     | 10,086          | 6,252           | 9,502           | 4,256                | 4,256           |                    | 6,578   | 7,236                  | 7,960                  |
| Infrastructure - Water                                       |   |     | 31,716          | 27,889          | 16,780          | 12,690               | 12,690          | -                  | 13,886  | 15,860                 | 18,435                 |
| Dams & Reservoirs  |   |     | -               | -               | -               | -                    | -               |                    | -   | -                      | -                      |
| Water purification   |   |     | -               | -               | -               | -                    | -               |                    | -   | -                      | -                      |
| Reticulation   |   |     | 31,716          | 27,889          | 16,780          | 12,690               | 12,690          |                    | 13,886  | 15,860                 | 18,435                 |
| Infrastructure - Sanitation                                  |   |     | 16,469          | 12,112          | 23,611          | 22,167               | 22,167          | -                  | 22,081  | 20,813                 | 22,725                 |
| Reticulation   |   |     | 16,469          | 12,112          | 23,611          | 22,167               | 22,167          |                    | 22,081  | 20,813                 | 22,725                 |
| Sewerage purification  |   |     | -               | -               | -               | -                    | -               |                    | -   | -                      | -                      |
| Infrastructure - Other                                       |   |     | 3,924           | 15,193          | 7               | 36,518               | 36,518          | -                  | 20,490  | 21,716                 | 23,016                 |
| Waste Management   |   |     | 892             | 4,140           | 7               | 48                   | 48              |                    | 77  | 78                     | 79                     |
| Transportation   | 2 |     | 19,042          | 15,493          | -               | -                    | -               |                    | 20,413  | 21,638                 | 22,937                 |
| Gas  |   |     | -               | -               | -               | -                    | -               |                    | -   | -                      | -                      |
| Other  | 3 |     | (16,010)        | (4,440)         | -               | 36,469               | 36,469          |                    | -   | -                      | -                      |
| Community  |   |     | 6,239           | 8,178           | 1,371           | 5,336                | 5,336           | -                  | 8,441   | 7,600                  | 8,006                  |
| Parks & gardens  |   |     | 331             | 566             | 288             | 740                  | 740             |                    | 782   | 782                    | 782                    |
| Sportsfields & stadia  |   |     | 1,618           | 892             | 217             | 450                  | 450             |                    | 653   | 699                    | 704                    |
| Swimming pools   |   |     | 490             | 532             | 180             | 855                  | 855             |                    | 1,062   | 1,131                  | 1,204                  |
| Community halls  |   |     | 267             | 297             | 18              | 230                  | 230             |                    | 349   | 380                    | 416                    |
| Libraries  |   |     | 1,901           | 420             | 5               | 1,411                | 1,411           |                    | 1,256   | 1,352                  | 1,453                  |
| Recreational facilities                                      |   |     | 154             | 138             | 31              | 328                  | 328             |                    | 877   | 942                    | 1,021                  |
| Fire, safety & emergency                                     |   |     | 397             | 171             | 258             | 232                  | 232             |                    | 404   | 427                    | 450                    |
| Security and policing  |   |     | 335             | 491             | 56              | 132                  | 132             |                    | 1,934   | 695                    | 712                    |
| Buses  | 7 |     | -               | -               | -               | -                    | -               |                    | -   | -                      | -                      |
| Clinics  |   |     | 583             | 760             | 319             | 895                  | 895             |                    | 1,059   | 1,127                  | 1,200                  |
| Museums & Art Galleries                                      |   |     | 22              | 15              | -               | -                    | -               |                    | -   | -                      | -                      |
| Cemeteries   |   |     | 136             | 243             | -               | 62                   | 62              |                    | 65  | 65                     | 65                     |
| Social rental housing  | 8 |     | -               | -               | -               | -                    | -               |                    | -   | -                      | -                      |
| Other  |   |     | 4               | 3,653           | -               | -                    | -               |                    | -   | -                      | -                      |
| Heritage assets  |   |     | -               | 395             | -               | -                    | -               | -                  | -   | -                      | -                      |
| Buildings  |   |     | -               | 395             | -               | -                    | -               |                    | -   | -                      | -                      |
| Other  | 9 |     | -               | -               | -               | -                    | -               |                    | -   | -                      | -                      |
| Investment properties  |   |     | 1,701           | 1,272           | 59              | -                    | -               | -                  | 2,667   | 2,880                  | 3,111                  |
| Housing development  |   |     | 1,701           | 1,272           | 59              | -                    | -               |                    | 2,667   | 2,880                  | 3,111                  |
| Other  |   |     | -               | -               | -               | -                    | -               |                    | -   | -                      | -                      |
| Other assets   |   |     | 2,031           | 3,841           | 22,872          | 12,292               | 11,612          | -                  | 17,500  | 18,584                 | 19,843                 |
| General vehicles   |   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Specialised vehicles   |   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Plant & equipment  |   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Computers - hardware/equipment                               |   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Furniture and other office equipment                         |   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Abattoirs  |   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Markets  |   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Civic Land and Buildings                                     |   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other Buildings  |   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other Land   |   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Surplus Assets - (Investment or Inventory)                   |   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other  |   |     | 2,031           | 3,841           | 22,872          | 12,292               | 11,612          |                    | 17,500  | 18,584                 | 19,843                 |
| Agricultural assets  |   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| List sub-class   |   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Biological assets  |   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| List sub-class   |   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Intangibles  |   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Computers - software & programming                           |   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other (list sub-class)                                       |   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Total Repairs and Maintenance Expenditure                    | 1 |     | 145,570         | 205,289         | 129,219         | 167,790              | 167,110         | -                  | 213,123   | 224,113                | 242,248                |
| Specialised vehicles   |   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |



|   |  |      |      |      |      |      |      |      |      |      |
|---|--|------|------|------|------|------|------|------|------|------|
| Refuse                                    |  |      |      |      |      |      |      |      |      |      |
| Fire                                      |  |      |      |      |      |      |      |      |      |      |
| Conservancy                               |  |      |      |      |      |      |      |      |      |      |
| Ambulances                                |  |      |      |      |      |      |      |      |      |      |
| <b>R&amp;M as a % of PPE</b>              |  | 7.0% | 2.1% | 1.2% | 1.8% | 1.8% | 0.0% | 2.4% | 2.4% | 2.6% |
| <b>R&amp;M as % Operating Expenditure</b> |  | 5.2% | 5.0% | 3.0% | 4.0% | 3.9% | 0.0% | 4.7% | 4.7% | 4.7% |

**References**

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

|               |         |         |         |         |         |   |         |         |         |
|---------------|---------|---------|---------|---------|---------|---|---------|---------|---------|
| check balance | 145,570 | 205,289 | 129,219 | 167,790 | 167,110 | - | 213,123 | 224,113 | 242,248 |
|---------------|---------|---------|---------|---------|---------|---|---------|---------|---------|

**Choose name from list - Supporting Table SA34d Consolidated Depreciation by asset class**

| Table 10: Consolidated Depreciation by asset class |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Description  | Ref | 2010/11         | 2011/12         | 2012/13         | Current Year 2013/14 |                 |                    | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
| R thousand   | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| <b>Depreciation by Asset Class/Sub-class</b>       |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Infrastructure</b>                              |     | 388,778         | 396,091         | -               | 402,780              | -               | -                  | -   | -                      | -                      |
| Infrastructure - Road transport                    |     | 247,444         | 253,456         | -               | 255,970              | -               | -                  | -   | -                      | -                      |
| Roads, Pavements & Bridges                         |     | 247,444         | 253,456         |                 | 255,970              |                 |                    |   |                        |                        |
| Storm water  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Infrastructure - Electricity                       |     | 81,841          | 82,553          | -               | 84,502               | -               | -                  | -   | -                      | -                      |
| Generation   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Transmission & Reticulation                        |     | 81,841          | 82,553          |                 | 84,502               |                 |                    |   |                        |                        |
| Street Lighting                                    |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Infrastructure - Water                             |     | 26,307          | 26,764          | -               | 28,299               | -               | -                  | -   | -                      | -                      |
| Dams & Reservoirs                                  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Water purification                                 |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Reticulation                                       |     | 26,307          | 26,764          |                 | 28,299               |                 |                    |   |                        |                        |
| Infrastructure - Sanitation                        |     | 33,117          | 33,241          | -               | 33,932               | -               | -                  | -   | -                      | -                      |
| Reticulation                                       |     | 33,117          | 33,241          |                 | 33,932               |                 |                    |   |                        |                        |
| Sewerage purification                              |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Infrastructure - Other                             |     | 69              | 77              | -               | 78                   | -               | -                  | -   | -                      | -                      |
| Waste Management                                   |     | 69              | 77              |                 | 78                   |                 |                    |   |                        |                        |
| Transportation                                     | 2   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Gas  | 3   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Community</b>                                   |     | 2,607           | 2,190           | -               | 1,809                | -               | -                  | -   | -                      | -                      |
| Parks & gardens                                    |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Sportsfields & stadia                              |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Swimming pools                                     |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Community halls                                    |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Libraries  |     | 2,548           | 2,143           |                 | 1,230                |                 |                    |   |                        |                        |
| Recreational facilities                            |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Fire, safety & emergency                           |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Security and policing                              |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Buses  | 7   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Clinics  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Museums & Art Galleries                            |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Cemeteries   |     | 60              | 48              |                 | 579                  |                 |                    |   |                        |                        |
| Social rental housing                              | 8   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Heritage assets</b>                             |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Buildings  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other  | 9   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Investment properties</b>                       |     | 43,281          | 43,461          | -               | 45,502               | -               | -                  | -   | -                      | -                      |
| Housing development                                |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other  |     | 43,281          | 43,461          |                 | 45,502               |                 |                    |   |                        |                        |
| <b>Other assets</b>                                |     | 35,646          | 45,366          | -               | 50,418               | -               | -                  | -   | -                      | -                      |
| General vehicles                                   |     | 3,719           | 4,450           |                 | 4,409                |                 |                    |   |                        |                        |
| Specialised vehicles                               | 10  | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Plant & equipment                                  |     | 6,116           | 7,720           |                 | 8,767                |                 |                    |   |                        |                        |
| Computers - hardware/equipment                     |     | 2,096           | 2,368           |                 | 2,652                |                 |                    |   |                        |                        |
| Furniture and other office equipment               |     | 2,693           | 2,668           |                 | 4,186                |                 |                    |   |                        |                        |
| Abattoirs  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Markets  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Civic Land and Buildings                           |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other Buildings                                    |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other Land   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Surplus Assets - (Investment or Inventory)         |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other  |     | 21,022          | 28,160          |                 | 30,404               |                 |                    |   |                        |                        |
| <b>Agricultural assets</b>                         |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| List sub-class                                     |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Biological assets</b>                           |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| List sub-class                                     |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Intangibles</b>                                 |     | 3,990           | 4,158           | -               | 3,843                | -               | -                  | -   | -                      | -                      |
| Computers - software & programming                 |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other (list sub-class)                             |     | 3,990           | 4,158           |                 | 3,843                |                 |                    |   |                        |                        |
| <b>Total Depreciation</b>                          | 1   | 474,303         | 491,267         | -               | 504,352              | -               | -                  | -   | -                      | -                      |
| <b>Specialised vehicles</b>                        |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |

[illegible]

|             |  |  |  |  |  |  |  |  |  |
|-------------|--|--|--|--|--|--|--|--|--|
| Refuse      |  |  |  |  |  |  |  |  |  |
| Fire        |  |  |  |  |  |  |  |  |  |
| Conservancy |  |  |  |  |  |  |  |  |  |
| Ambulances  |  |  |  |  |  |  |  |  |  |

#### References

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

|       |         |           |           |         |           |   |           |           |           |
|-------|---------|-----------|-----------|---------|-----------|---|-----------|-----------|-----------|
| Check | 301,895 | (314,908) | (515,341) | 298,164 | (206,188) | - | (235,021) | (249,317) | (264,515) |
|-------|---------|-----------|-----------|---------|-----------|---|-----------|-----------|-----------|

Choose name from list - Supporting Table SA35 Consolidated future financial implications of the capital budget

| Vote Description                                       | Ref | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        | Forecasts        |                  |                  |               |
|--|-----|---|------------------------|------------------------|------------------|------------------|------------------|---------------|
|  |     | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 | Forecast 2017/18 | Forecast 2018/19 | Forecast 2019/20 | Present value |
| <b>R thousand</b>                                      |     |   |                        |                        |                  |                  |                  |               |
| <b>Capital expenditure</b>                             | 1   |   |                        |                        |                  |                  |                  |               |
| Vote 1 - Political Offices                             |     | -   | -                      | -                      |                  |                  |                  |               |
| Vote 2 - Municipal Manager                             |     | -   | -                      | -                      |                  |                  |                  |               |
| Vote 3 - Financial Services                            |     | 4,000   | 4,000                  | 4,000                  |                  |                  |                  |               |
| Vote 4 - Corporate Services                            |     | 1,000   | -                      | -                      |                  |                  |                  |               |
| Vote 5 - Basic Services                                |     | -   | -                      | -                      |                  |                  |                  |               |
| Vote 6 - Economic Development and Planning             |     | -   | -                      | -                      |                  |                  |                  |               |
| Vote 7 - Safety & Community Development                |     | -   | -                      | -                      |                  |                  |                  |               |
| Vote 8 - Infrastructural Planning and Asset Management |     | 403,425   | 707,960                | 599,935                |                  |                  |                  |               |
| Vote 9 - [NAME OF VOTE 9]                              |     | -   | -                      | -                      |                  |                  |                  |               |
| Vote 10 - [NAME OF VOTE 10]                            |     | -   | -                      | -                      |                  |                  |                  |               |
| Vote 11 - [NAME OF VOTE 11]                            |     | -   | -                      | -                      |                  |                  |                  |               |
| Vote 12 - [NAME OF VOTE 12]                            |     | -   | -                      | -                      |                  |                  |                  |               |
| Vote 13 - [NAME OF VOTE 13]                            |     | -   | -                      | -                      |                  |                  |                  |               |
| Vote 14 - [NAME OF VOTE 14]                            |     | -   | -                      | -                      |                  |                  |                  |               |
| Vote 15 - [NAME OF VOTE 15]                            |     | -   | -                      | -                      |                  |                  |                  |               |
| List entity summary if applicable                      |     |   |                        |                        |                  |                  |                  |               |
| <b>Total Capital Expenditure</b>                       |     | <b>408,425</b>                                      | <b>711,960</b>         | <b>603,935</b>         | -                | -                | -                | -             |
| <b>Future operational costs by vote</b>                | 2   |   |                        |                        |                  |                  |                  |               |
| Vote 1 - Political Offices                             |     |   |                        |                        |                  |                  |                  |               |
| Vote 2 - Municipal Manager                             |     |   |                        |                        |                  |                  |                  |               |
| Vote 3 - Financial Services                            |     |   |                        |                        |                  |                  |                  |               |
| Vote 4 - Corporate Services                            |     |   |                        |                        |                  |                  |                  |               |
| Vote 5 - Basic Services                                |     |   |                        |                        |                  |                  |                  |               |
| Vote 6 - Economic Development and Planning             |     |   |                        |                        |                  |                  |                  |               |
| Vote 7 - Safety & Community Development                |     |   |                        |                        |                  |                  |                  |               |
| Vote 8 - Infrastructural Planning and Asset Management |     |   |                        |                        |                  |                  |                  |               |
| Vote 9 - [NAME OF VOTE 9]                              |     |   |                        |                        |                  |                  |                  |               |
| Vote 10 - [NAME OF VOTE 10]                            |     |   |                        |                        |                  |                  |                  |               |
| Vote 11 - [NAME OF VOTE 11]                            |     |   |                        |                        |                  |                  |                  |               |
| Vote 12 - [NAME OF VOTE 12]                            |     |   |                        |                        |                  |                  |                  |               |
| Vote 13 - [NAME OF VOTE 13]                            |     |   |                        |                        |                  |                  |                  |               |
| Vote 14 - [NAME OF VOTE 14]                            |     |   |                        |                        |                  |                  |                  |               |
| Vote 15 - [NAME OF VOTE 15]                            |     |   |                        |                        |                  |                  |                  |               |
| List entity summary if applicable                      |     |   |                        |                        |                  |                  |                  |               |
| <b>Total future operational costs</b>                  |     | -   | -                      | -                      | -                | -                | -                | -             |
| <b>Future revenue by source</b>                        | 3   |   |                        |                        |                  |                  |                  |               |
| Property rates   |     |   |                        |                        |                  |                  |                  |               |
| Property rates - penalties & collection charges        |     |   |                        |                        |                  |                  |                  |               |
| Service charges - electricity revenue                  |     |   |                        |                        |                  |                  |                  |               |
| Service charges - water revenue                        |     |   |                        |                        |                  |                  |                  |               |
| Service charges - sanitation revenue                   |     |   |                        |                        |                  |                  |                  |               |
| Service charges - refuse revenue                       |     |   |                        |                        |                  |                  |                  |               |
| Service charges - other                                |     |   |                        |                        |                  |                  |                  |               |
| Rental of facilities and equipment                     |     |   |                        |                        |                  |                  |                  |               |
| List other revenues sources if applicable              |     |   |                        |                        |                  |                  |                  |               |
| List entity summary if applicable                      |     |   |                        |                        |                  |                  |                  |               |
| <b>Total future revenue</b>                            |     | -   | -                      | -                      | -                | -                | -                | -             |
| <b>Net Financial Implications</b>                      |     | <b>408,425</b>                                      | <b>711,960</b>         | <b>603,935</b>         | -                | -                | -                | -             |

**References**

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)



Choose name from list - Supporting Table SA38 Consolidated detailed capital budget

| Municipal Veto/Capital project  |  | Ref | Program/Project descriptions              |  | Project number | IDP Goal code | Individually Approved (Y/n/A) | Asset Class    | Asset Sub-Class | GPS co-ordinates | Total Project Estimate | Prior year outcomes     |   | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        | Project Information |
|---|--|-----|---|--|----------------|---------------|-------------------------------|----------------|-----------------|------------------|------------------------|-------------------------|---|---|------------------------|------------------------|---------------------|
|   |  | 4   |   |  |                | 2             | 6                             | 3              | 3               | 5                |                        | Audited Outcome 2012/13 | Current Year 2013/14 Full Year Forecast | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |                     |
| R thousand  |  |     |   |  |                |               |                               |                |                 |                  |                        |                         |   |   |                        |                        | New or renewal      |
| Parent municipality:<br>List all capital projects grouped by Municipal Veto |  |     |   |  |                |               |                               |                |                 |                  |                        |                         | 200 342                                 |   |                        |                        |                     |
| Infrastructure Planning and Asset Management                                |  |     | MIG Capital Expenditure Programme         |  |                |               |                               | Other Assets   | Other           |                  |                        | 5,223                   | 3,100                                   | 4,000   | 4,000                  | 4,000                  | New                 |
| Infrastructure Planning and Asset Management                                |  |     | Office Extensions                         |  |                |               |                               | Other Assets   | Other           |                  |                        |                         |   |   |                        |                        | New                 |
| Financial Services  |  |     | Minor Capital                             |  |                |               |                               | Other Assets   | Other           |                  |                        | 103                     |   |   |                        |                        | New                 |
| Corporate services  |  |     | Minor Capital                             |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 497                     |   |   |                        |                        | Renewed             |
| Economic & Development Planning   |  |     | Neighbourhood Partnership Grant           |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 145                     |   |   |                        |                        | Renewed             |
| Basic Services  |  |     | Replace 11kv Switchgear in Subs.          |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 747                     |   |   |                        |                        | Renewed             |
| Basic Services  |  |     | Upgrading 11kv Rural Lines                |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 153                     |   |   |                        |                        | Renewed             |
| Basic Services  |  |     | Redevelopment LI Ponds                    |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 181                     |   |   |                        |                        | Renewed             |
| Basic Services  |  |     | Up Bundles Cooked & Tfs Extenside         |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 24                      |   |   |                        |                        | Renewed             |
| Basic Services  |  |     | Regulate 11kv Fire (Long Main Units)      |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 72                      |   |   |                        |                        | Renewed             |
| Basic Services  |  |     | Upgrade LV Cables in Veneneng             |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 153                     |   |   |                        |                        | Renewed             |
| Basic Services  |  |     | Power Quality Measuring Instruments       |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 235                     |   |   |                        |                        | Renewed             |
| Basic Services  |  |     | Upgrade Remote Switching Meeting Ubs      |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 108                     |   |   |                        |                        | Renewed             |
| Basic Services  |  |     | Replace Eimemba Meter Remote Metering     |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 536                     |   |   |                        |                        | New                 |
| Basic Services  |  |     | 20mwe 800V 11kv Trf Switchgear @ Vesco    |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 1 482                   |   |   |                        |                        | Renewed             |
| Basic Services  |  |     | Replace 800V Switchgear @ Vesco           |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 2 298                   |   |   |                        |                        | New                 |
| Basic Services  |  |     | Install Bundles Conductor                 |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 239                     |   |   |                        |                        | New                 |
| Basic Services  |  |     | Scale System                              |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 5 312                   |   |   |                        |                        | New                 |
| Basic Services  |  |     | New Connection & Network Reinforcement    |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 174                     |   |   |                        |                        | New                 |
| Basic Services  |  |     | Tools & Test Equipment                    |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 609                     |   |   |                        |                        | Renewed             |
| Basic Services  |  |     | Upgrade Midcon Cham 806 6kv Subs          |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 47                      |   |   |                        |                        | Renewed             |
| Basic Services  |  |     | Upgrade Overhead Line @66 Houtkop Ah      |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 814                     |   |   |                        |                        | Renewed             |
| Basic Services  |  |     | Upgrade 11kv Network Self Area            |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 3 377                   |   |   |                        |                        | New                 |
| Basic Services  |  |     | Inc Cable(Sandland Park Sub) Ramwater     |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 2 064                   |   |   |                        |                        | New                 |
| Basic Services  |  |     | Electricity Takepoint Hart 24 Elm Funding |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 275                     |   |   |                        |                        | New                 |
| Basic Services  |  |     | Always Knock 11kv Bankwoven St            |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 2 788                   |   |   |                        |                        | Renewed             |
| Basic Services  |  |     | Replacement Transformers                  |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 6 407                   |   |   |                        |                        | New                 |
| Basic Services  |  |     | Electrifying Proper Elm Funding           |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 188                     |   |   |                        |                        | New                 |
| Basic Services  |  |     | 11kv Supply To Talepo North 24 Doe        |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 4 150                   |   |   |                        |                        | New                 |
| Basic Services  |  |     | 11kv Supply To Talepoing Doe              |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 11 830                  |   |   |                        |                        | New                 |
| Basic Services  |  |     | Electricity Of Talepoing Proper Doe       |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 331                     |   |   |                        |                        | New                 |
| Basic Services  |  |     | Electricity Demand Side Management        |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 540                     |   |   |                        |                        | Renewed             |
| Basic Services  |  |     | Upgrading Of Public Lighting (Elm)        |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 337                     |   |   |                        |                        | New                 |
| Basic Services  |  |     | Upgrading Of Traffic Lights               |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 2                       |   |   |                        |                        | New                 |
| Basic Services  |  |     | Kurama Area Lighting                      |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 611                     |   |   |                        |                        | New                 |
| Basic Services  |  |     | Eastern West Area Lighting                |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 876                     |   |   |                        |                        | New                 |
| Basic Services  |  |     | Shakaling Est 15 Area Lighting            |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 2 303                   |   |   |                        |                        | New                 |
| Basic Services  |  |     | Sheepville Area Lighting                  |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 110                     |   |   |                        |                        | New                 |
| Basic Services  |  |     | Coast. Palm Springs Landfill Site         |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 2 188                   |   |   |                        |                        | New                 |
| Basic Services  |  |     | Dow 5 Trf Vols Vohwer 50k 45Vile          |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 1 274                   |   |   |                        |                        | New                 |
| Basic Services  |  |     | Chidrella Rd West 35 Suburb Extenside     |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 1 855                   |   |   |                        |                        | New                 |
| Basic Services  |  |     | Ruan-Ter-Vel Ward 21 Suburb Road          |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 2 766                   |   |   |                        |                        | New                 |
| Basic Services  |  |     | Ruan-Ter-Vel Ward 21 Mainroads Road       |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 928                     |   |   |                        |                        | New                 |
| Basic Services  |  |     | Coast. Rd. SW Interst @ Thomas Ncube      |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 3 830                   |   |   |                        |                        | New                 |
| Basic Services  |  |     | Construction Of Street P1 Subakling       |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 287                     |   |   |                        |                        | New                 |
| Basic Services  |  |     | Coast Ngema ALU St Subakling Zone 2       |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 273                     |   |   |                        |                        | New                 |
| Basic Services  |  |     | Coast Of Street 31 In Subakling Zone 14   |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 3 269                   |   |   |                        |                        | New                 |
| Basic Services  |  |     | Coast St 31 In Subakling Zone 10          |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 4 434                   |   |   |                        |                        | New                 |
| Basic Services  |  |     | Coast. Pindaba Lelaba St (Dophu Est)      |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 5 108                   |   |   |                        |                        | New                 |
| Basic Services  |  |     | Stormwater Canal In Zone 17               |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 20 448                  |   |   |                        |                        | New                 |
| Basic Services  |  |     | Stormwater Canal In Zone 10               |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 5 711                   |   |   |                        |                        | New                 |
| Basic Services  |  |     | Deboner Park Drainage System              |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 1 718                   |   |   |                        |                        | Renewed             |
| Basic Services  |  |     | Beverly Hills SW Management Plan          |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 13 783                  |   |   |                        |                        | Renewed             |
| Basic Services  |  |     | Upgr Gen Hertzog From Hla-Morabo St       |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 1 958                   |   |   |                        |                        | New                 |
| Basic Services  |  |     | Plan Design Melkings St Eastern North     |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 3 743                   |   |   |                        |                        | New                 |
| Basic Services  |  |     | Plan Design Subakling St Bopeloing        |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 2 384                   |   |   |                        |                        | New                 |
| Basic Services  |  |     | Hawk Street From Eagle 10 Eagle           |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 109                     |   |   |                        |                        | New                 |
| Basic Services  |  |     | Feasibility-Adamsa Dons Gauguar St 24     |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 1 323                   |   |   |                        |                        | New                 |
| Basic Services  |  |     | Plan Design Dan Melkings St Bopeloing     |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 1 468                   |   |   |                        |                        | New                 |
| Basic Services  |  |     | Plan Design Albert Lelaba St Bopeloing    |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 2 202                   |   |   |                        |                        | New                 |
| Basic Services  |  |     | Plan Design Muthole Melkings St Bopeloing |  |                |               |                               | Infrastructure | Rehabilitation  |                  |                        | 2 554                   |   |   |                        |                        | New                 |











Choose name from list - Supporting Table SA33 Consolidated detailed capital budget

| Municipal Vote/Capital project               |  |                |               |                                |                    |                        |                  |                        |                         |   |   |                        |                        |                     |
|--|--|----------------|---------------|--------------------------------|--------------------|------------------------|------------------|------------------------|-------------------------|---|---|------------------------|------------------------|---------------------|
| Ref  | Program/Project description  | Project number | IDP Goal code | Individuality Approved (Y/n/a) | Asset Class        | Asset Sub-Class        | GPS co-ordinates | Total Project Estimate | Prior year outcomes     |   | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        | Project information |
|  |  |                |               |                                |                    |                        |                  |                        | Audited Outcome 2012/13 | Current Year 2013/14 Full Year Forecast | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 | How or renewal      |
| 4  | Street 2 in Estovale (RAS)<br>Munro Road in Sharville (RAS)<br>Upgrading Of Dikensson Park In Viewwings Phase 4 (Parks)<br>Upgrading Of Naledi Cemetery<br>Fencing Of Tshogo Cemetery<br>Expansion And Upgrading Of Rustenburg Cemetery<br>Upgrading Of Vela Cemetery (Cmty)<br>Upgrading Of Ertson Cemetery (Cmty)<br>Ertson Cemetery<br>Establish Municipal Court Building Subsidy / Ertson (Mun Crt)<br>Upgrading Of George Thabo Outdoor Sport Facilities (Sports)<br>Upgrading Of Rust-Ter-Vel Sport Stadium (Sports)<br>Construction Of New Multi Purpose Recreation Facility In Palmwings (Sports)<br>Upgrading Of Zone 11 Stadium (Sports)<br>Development Of Indoor And Outdoor Sport Facility Zone 13 Stadium, (Sports)<br>Recreational Facilities At Sharville In Ward 13 (Mood School) (Sports)<br>Upgrading Of Enphong Stadium (Sports)<br>Extension Of Enphong Stadium (Sports)<br>Upgrading Of Zone 7 Stadium (Sports)<br>Upgrading Of Steel Park Sport Facility (Sports)<br>Upgrading Of Bodewitpark Sport Facility (Sports)<br>Upgrade Of Dancerville Swimming Pool (Sports)<br>Establishment Of Traffic Precinct Subsidy/Ertson (Traffic)<br>Building Of New Clinic In Ertson West (Health)<br>Upgrading Of Mounville Clinic (Health)<br>Upgrading Of Tshogo Clinic (Health)<br>Building Of New Clinic In Enphong (Health)<br>Construction Of A New Clinic Ertson West<br>Bontle Va Bonto<br>Regional Bulk Sewer Scheme |                | 2             | 6                              | 3                  | 3                      | 5                |                        |                         |   |   |                        |                        |                     |
| Infrastructure Planning and Asset Management |  |                |               |                                | Infrastructure     | Sidewalks              |                  |                        |                         |   | -   | -                      | 4,225                  | New                 |
| Infrastructure Planning and Asset Management |  |                |               |                                | Infrastructure     | Roads & SW             |                  |                        |                         |   | -   | -                      | 7,583                  | New                 |
| Infrastructure Planning and Asset Management |  |                |               |                                | Community Assets   | Parks                  |                  |                        |                         |   | 10,400  | 3,900                  | -                      | Upgrading           |
| Infrastructure Planning and Asset Management |  |                |               |                                | Community Assets   | Cemeteries             |                  |                        |                         |   | 1,040   |                        |                        | Upgrading           |
| Infrastructure Planning and Asset Management |  |                |               |                                | Community Assets   | Cemeteries             |                  |                        |                         |   | 1,300   |                        |                        | Upgrading           |
| Infrastructure Planning and Asset Management |  |                |               |                                | Community Assets   | Cemeteries             |                  |                        |                         |   | 455   |                        |                        | Upgrading           |
| Infrastructure Planning and Asset Management |  |                |               |                                | Community Assets   | Cemeteries             |                  |                        |                         |   | -   | 650                    | 1,300                  | Upgrading           |
| Infrastructure Planning and Asset Management |  |                |               |                                | Community Assets   | Cemeteries             |                  |                        |                         |   | 1,495   | 650                    | 2,210                  | Upgrading           |
| Infrastructure Planning and Asset Management |  |                |               |                                | Community Assets   | Cemeteries             |                  |                        |                         |   | 2,704   |                        |                        | Upgrading           |
| Infrastructure Planning and Asset Management |  |                |               |                                | Land And Buildings | Building               |                  |                        |                         |   | -   | 14,300                 | 7,446                  | New                 |
| Infrastructure Planning and Asset Management |  |                |               |                                | Community Assets   | Outdoor Sport Facility |                  |                        |                         |   | 5,822   |                        |                        | Renewal             |
| Infrastructure Planning and Asset Management |  |                |               |                                | Community Assets   | Outdoor Sport Facility |                  |                        |                         |   | 10,400  | 17,328                 | -                      | Renewal             |
| Infrastructure Planning and Asset Management |  |                |               |                                | Community Assets   | Outdoor Sport Facility |                  |                        |                         |   | 2,340   | 7,800                  | -                      | New                 |
| Infrastructure Planning and Asset Management |  |                |               |                                | Community Assets   | Outdoor Sport Facility |                  |                        |                         |   | -   | 7,800                  | 2,600                  | Renewal             |
| Infrastructure Planning and Asset Management |  |                |               |                                | Community Assets   | Indoor/Outdoor Sport   |                  |                        |                         |   | -   | 13,000                 | 3,800                  | Renewal             |
| Infrastructure Planning and Asset Management |  |                |               |                                | Community Assets   | Outdoor Sport Facility |                  |                        |                         |   | 3,250   | -                      | -                      | Renewal             |
| Infrastructure Planning and Asset Management |  |                |               |                                | Community Assets   | Outdoor Sport Facility |                  |                        |                         |   | -   | -                      | 5,200                  | Renewal             |
| Infrastructure Planning and Asset Management |  |                |               |                                | Community Assets   | Outdoor Sport Facility |                  |                        |                         |   | -   | -                      | 5,200                  | Renewal             |
| Infrastructure Planning and Asset Management |  |                |               |                                | Community Assets   | Outdoor Sport Facility |                  |                        |                         |   | -   | -                      | 6,500                  | Renewal             |
| Infrastructure Planning and Asset Management |  |                |               |                                | Community Assets   | Outdoor Sport Facility |                  |                        |                         |   | -   | -                      | 6,500                  | Renewal             |
| Infrastructure Planning and Asset Management |  |                |               |                                | Community Assets   | Outdoor/Outdoor Sport  |                  |                        |                         |   | -   | -                      | 3,250                  | Renewal             |
| Infrastructure Planning and Asset Management |  |                |               |                                | Community Assets   | Outdoor Sport Facility |                  |                        |                         |   | -   | -                      | 3,250                  | Renewal             |
| Infrastructure Planning and Asset Management |  |                |               |                                | Land And Buildings | Building               |                  |                        |                         |   | -   | 2,210                  | -                      | New                 |
| Infrastructure Planning and Asset Management |  |                |               |                                | Community Assets   | Clinic                 |                  |                        |                         |   | -   | 5,200                  | -                      | New                 |
| Infrastructure Planning and Asset Management |  |                |               |                                | Community Assets   | Clinic                 |                  |                        |                         |   | 195   | 5,787                  | -                      | Upgrade             |
| Infrastructure Planning and Asset Management |  |                |               |                                | Community Assets   | Clinic                 |                  |                        |                         |   | -   | -                      | -                      | Upgrade             |
| Infrastructure Planning and Asset Management |  |                |               |                                | Community Assets   | Clinic                 |                  |                        |                         |   | 650   | -                      | 2,600                  | Upgrade             |
| Infrastructure Planning and Asset Management |  |                |               |                                | Community Assets   | Clinic                 |                  |                        |                         |   | 300   | -                      | -                      | Upgrade             |
| Infrastructure Planning and Asset Management |  |                |               |                                | Community Assets   | Waste                  |                  |                        |                         |   | 110,000   | 172,000                | 250,000                | Upgrade             |
| Infrastructure Planning and Asset Management |  |                |               |                                | Infrastructure     | Sewer                  |                  |                        |                         |   |   |                        |                        | New                 |
| 1  | Parent Capital expenditure   |                |               |                                |                    |                        |                  |                        | 246,865                 | 325,598                                 | 498,425   | 711,960                | 893,335                |                     |

References:

1. Most in accordance with Budgeted Capital Expenditure
2. As per Table SA6
3. As per Table SA34
4. Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by programme by Vote





Vaal River City, the Cradle of Human Rights

# **CREDIT CONTROL, DEBT COLLECTION AND CUSTOMER CARE POLICY**

## **2014/2015 FINANCIAL YEAR**



**PREAMBLE**

*WHEREAS section 96 of the Local Government:- Municipal Systems Act, 2000 (Act No. 32 of 2000) as amended requires a municipality to adopt, maintain and implement a credit control-, debt collection and customer care policy;*

*AND WHEREAS section 97 of the said Act prescribes what such policy must provide for;*

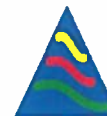
*And in terms of the Municipal Finance Management Act (MFMA), 2003 (Act No. 56 of 2003) as amended sections 62 and 64 require the effective management of the municipality's revenue;*

*NOW THEREFORE the Municipal Council of the Municipality of Emfuleni adopts the policies as set out in this document.*



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## CUSTOMER CARE, CREDIT CONTROL AND DEBT COLLECTION POLICY

### 1. DEFINITIONS

For the purpose of this policy, the wording or any expression has the same meaning as contained in the Act, except where clearly indicated otherwise and means the following:-

"account" means an account rendered specifying charges for municipal services provided by the municipality, or any authorised and contracted service provider, and which account may include assessment rates levies and municipal rentals

"Act" means Local Government: Municipal Systems Act, 2000 (Act No 32 of 2000) as amended.

"actual consumption" means the measured consumption of any customer for any given period.

"applicable charges" means the rate (including assessment rates), charge, tariff or subsidy determined by the municipal Council.

"agreement" means the contractual relationship between the municipality and a customer whether in writing or not.

"arrangement" means a written agreement entered into between the municipality and the customer where specific repayment parameters are agreed to. Such arrangement does not constitute a credit facility envisaged in terms of section 8(3) of the National Credit Act but is deemed to be Incidental Credit as envisaged in terms of section 4(6)(b) read with section 5(2) and (3) of the National Credit Act.

"arrears" means those rates, consumed services, service charges and municipal rentals that have not been paid by the due date and for which no arrangement has been made.

"average consumption" means the average consumption by a customer of a municipal service during a specific period, which consumption is calculated by dividing the total measured consumption of that municipal service by that customer over the preceding three months by three.

"Authorized Representative" means a Person or agent or instance legally appointed or authorized by the Council to act or to fulfil a duty on its behalf.

"Council" means the municipal Council of the Municipality of Emfuleni.

"Chief Financial Officer" means the person appointed by Council to administer its finances.





"connection" means the point at which a customer gains access to municipal services.

"consolidated account" means an account which is a consolidation of any separate accounts of a customer who is liable for payment to the municipality.

"customer" means the occupier of any premises to which the municipality has agreed to supply or is actually supplying municipal services, or if no occupier can be identified or located, then the owner of the premises and includes any customer of the municipality.

"Debt Collectors" means an external person or entity appointed by the Municipality to collect monies due and payable to the Municipality, subject to the conditions contained herein.

"defaulter" means a customer who owes any arrears to the municipality.

"Due date" in relation to -

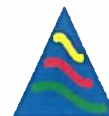
- (a) rates due in respect of any immovable property, means:-
  - (i) the seventh (7<sup>th</sup>) day of October of the financial year for which such rate is made, in the case where rates are levied on an annual basis;
  - (ii) the date for payment indicated on the account, in the case where rates are levied on a monthly basis; or
  - (iii) any other date determined by Council in terms of a public notice in the Provincial Gazette, and
- (b) service charges due in respect of any immovable property, means the date for payment indicated on the account, provided that the due date for any service charges means the seventh (7<sup>th</sup>) day of October in the case where service charges are levied annually; and
- (c) should such day fall on a Saturday, Sunday or public holiday the due date shall be the next working day.

"engineer" means the person in charge of the civil and/or electrical component of the municipality.

"equipment" means a building or other structure, pipe, pump, wire, cable, meter, engine or any accessories.

"household" means a traditional family unit, as determined by the municipality from time to time taking into account the number of persons comprising a household, the relationship between the members of a household, the age of the persons who are members of the household and any other relevant factors.

"illegal connection" means a connection to any system through which municipal services are provided that is not authorized or approved by the municipality.



"indigent customer" means a domestic customer qualifying and registered with the municipality as an indigent in terms of the municipality's indigent policy.

"interest" means the charge levied on arrears, calculated at the prime rate charged by the bank which holds the municipality's primary bank account, plus a percentage as may be determined by Council from time to time.

"municipal account" means an account rendered specifying charges for services provided by the municipality, or any authorised and contracted service provider, and/or assessment rates levies as well as municipal rentals.

"municipality" means the institution that is responsible for the collection of funds and the provision of services to the customers of Emfuleni.

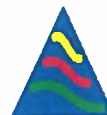
"Municipal Manager" means the person appointed as Municipal Manager in terms of section 82 of the Local Government:- Structures Act, 1998, (Act 117 of 1998) and include any person acting in that position or to whom authority was delegated.

"municipal services" means those services provided by the municipality, such as, inter alia the supply of water, electricity, refuse removal, sewerage treatment, property rates and for which services charges are levied.

"occupier" means any customer who occupies, controls or resides on any premises, or any part of any premises without regard to the title under which he or she so occupies it.

"owner" means:-

- (a) the customer in whose name the property is legally vested;
- (b) in the case where the customer in whose name the property is vested, is insolvent or deceased, or is disqualified in terms of any legal action, the person who is responsible for administration or control of the property as curator, trustee, executor, administrator, legal manager, liquidator, or any other legal representative;
- (c) in the case where the Council are unable to establish the identity of such person, the person who are entitled to derive benefit from the property or any buildings thereon;
- (d) in the case of a lease agreement in excess of 30 years was entered into, then the lessee;
- (e) regarding:-
  - (i) a portion of land allotted on a sectional title plan and which is registered in terms of the Sectional Title Act, 1986 (Act 95 van 1986), without limiting it to the developer or managing body to the communal property;
  - (iv) a portion as defined in the Sectional Title Act, the person in whose name that portion is registered in terms of a "sectional title, including the legally appointed representative of such person;



- (f) any legal entity including but not limited to :--
  - (i) a company registered in terms of the Companies Act, 1973 (Act 61 of 1973), a trust inter vivos, trust mortis causa, a closed corporation registered in terms of the Close Corporation Act, 1984 (Act 69 of 1984), and any voluntary organization;
  - (ii) any provincial or national government department, local authority;
  - (iii) any Council or management body established in terms of any legal framework applicable to the Republic of South Africa; and
  - (iv) any embassy or other foreign entity;

"customer" means any person, whether natural or juristic and includes, but is not limited to any local government body or like authority, a company or close corporation incorporated under any law, a body of persons whether incorporated or not, a statutory body, public entity body, voluntary association or trust;

"property" means any portion of land, of which (he boundaries are determined, within the jurisdiction of the municipality;

"public notice" means publication in terms of the relevant Legislation in\_a appropriate media that may include one or more of the following:-

- (a) publication of a notice, in the official languages determined by the municipal Council:-
  - (i) in any local newspaper or newspapers circulating in the area of supply of the municipality;  
or
  - (ii) in the newspapers circulating in the area of the municipality determined by the municipal Council as a newspaper of record; or
  - (iii) by means of radio broadcasts covering the area of supply of the municipality; or
- (b) displaying a notice at appropriate offices and pay-points of the municipality or its authorized agent;  
or
- (c) communication with customers though public meetings and ward committee meetings;

"rates" means a municipal rate on property envisaged In section 229 (1) of the Constitution read with the Local Government: Municipal Property Rates Act 6 of 2004 and the Local Government: Municipal Finance Act 56 of 2003.

"Revenue Clearance Certificate" the certificate referred to in Section 118(1) of the Municipal Systems Act 32 of 2000.

"service charges" means the fees levied by the municipality in terms of its tariff policy for any municipal services rendered in respect of an immovable property and includes any penalties, interest or surcharges levied or imposed in terms of this policy.

"service delivery agreement" means an agreement between the municipality and an institution or persons mentioned in section 76(b) of the Local Government: Municipal Systems Act 32 of 2000.



"subsidized service" means a municipal service which is provided to a customer at an applicable rate which is less than the cost of actual providing the service provided to customers at no cost;

"sundry customer accounts" means accounts raised for miscellaneous charges for services provided by the municipality or charges that were raised against a customer as a result of an action by a customer, and were raised in terms of Council's policies, bylaws and decisions.

"supervisory authority" means the Executive Mayor of the municipality or his or her nominee, acting in terms of Section 99 of the Municipal Systems Act 32 of 2000.

"supply zone" means an area, determined by the municipality, within which all customers are provided with services from the same bulk supply connection.

"tariff" means the scale of rates, taxes, duties, levies or other fees which may be imposed by the municipality in respect of immovable property or for municipal services provided.

"unauthorized services" means receipt, use or consumption of any municipal service which is not in terms of an agreement, or authorized or approved by the municipality;

## **2. GENERAL OBJECTIVES**

2.1 The objectives of this policy are to:-

- 2.1.1 provide a framework within which the municipality can exercise its executive and legislative authority with regard to credit control and debt collection;
- 2.1.2 ensure that all monies due and payable to the municipality are collected and utilised to deliver services in the best interests of the community, residents and consumers and in a financially sustainable manner;
- 2.1.3 provide a framework for customer care;
- 2.1.4 describe credit control measures and sequence of events;
- 2.1.5 outline debt collection procedures and mechanisms; and
- 2.1.6 set realistic targets for debt collection.

## **3. PRINCIPLES**

- 3.1 The administrative integrity of the municipality must be maintained at all costs.
- 3.2 The democratically elected Councillors are responsible for policy-making, while it is the responsibility of the Municipal Manager to ensure the execution of these policies.
- 3.3 In line with the National Credit Act all customers must complete an official application form, formally requesting the municipality to connect them to service supply or network lines.





- 3.4 Existing customers may be required to complete new application forms from time to time, as determined by the Municipal Manager.
- 3.5 A copy of the application form, conditions of services and extracts of the relevant Council's customer care, credit control and debt collection policy and by-laws must be handed to every customer on request at such fees as may be prescribed by Council.
- 3.6 Billing must be accurate, timeous and understandable.
- 3.7 The customer is entitled to reasonable access to pay points and to a variety of reliable payment methods.
- 3.8 The customer is entitled to an efficient, effective and reasonable response to appeals, and should suffer no disadvantage during the processing of a reasonable appeal.
- 3.9 Enforcement of payment must be prompt, consistent and effective.
- 3.10 Authorized consumption, connection and reconnection; the tampering with or theft of meters, service supply equipment, and the reticulation network and any fraudulent activity in connection with the provision of municipal services will lead to disconnections, penalties, loss of rights and criminal prosecutions.
- 3.11 Incentives and disincentives may be used in collection procedures.
- 3.12 The collection process must be cost-effective.
- 3.13 Actions and results on the enforcement of payment processes must be regularly and efficiently reported by the Municipal Manager to the Executive Mayor.
- 3.14 Application forms will be used to, *inter alia*, and categorize customers according to credit risk and to determine relevant levels of services and deposits required.
- 3.15 Targets for performance in both customer service and debt collection will be set and pursued and remedies implemented for non-performance.
- 3.16 Where practically possible, the debt collection and customer care policies would be handled independently of each other and the organisational structure should reflect the separate functions.
- 3.17 The principle of providing services in lieu of payment for arrear accounts is supported.

#### **4. DUTIES AND FUNCTIONS**

- 4.1 Duties and Functions of the Supervisory Authority
  - 4.1.1 The Executive Mayor oversees and monitors:-
    - a. The implementation and enforcement of the municipality's credit control and debt collection policy.
    - b. The performance of the Municipal Manager in implementing the credit control and debt collection policy.
  - 4.1.2 The Executive Mayor shall at least once a year cause an evaluation or review of the credit control and debt collection policy to be performed, in order to improve the efficiency of the municipality's



credit control and debt collection mechanisms, processes and procedures, as well as the implementation of this policy.

4.1.3 The Executive Mayor shall submit a report for Council regarding the implementation of the credit control and debt collection policy at such intervals as Council may determine.

## **4.2 Duties and Functions of the Implementing Authority**

### **4.2.1 The Municipal Manager:-**

- a. Implements and enforces the credit control and debt collection policy.
- b. Is accountable to the Executive Mayor for the enforcement of the policy and shall submit a report to the Executive Mayor regarding the implementation and enforcement of the credit control and debt collection policy at such intervals as may be determined by Council.
- c. Must establish effective administration mechanisms, processes and procedures to collect money that is due and payable to the municipality.
- d. Where necessary make recommendations to the Executive Mayor with the aim of improving the efficiency of the credit control and debt collection mechanisms, processes and procedures.
- e. Establish effective communication between the municipality and account holders with the aim of keeping account holders abreast of all decisions by Council that may affect account holders.
- f. Establish customer service centres, located in such communities as determined by the Municipal Manager.
- g. Convey to account holders information relating to the costs involved in service provision and how funds received for the payment of services are utilised, and may where necessary employ the services of local media to convey such information.

4.2.2 The Municipal Manager may, in writing, delegate any of the powers entrusted or delegated to him or her in terms of Council's credit control and debt collection policy to the Chief Financial Officer.

### **4.2.3 A delegation in terms of subsection (2):~**

- a. Is subject to any limitations or conditions that the Municipal Manager may impose;
- b. May authorise the Chief Financial Officer in writing, to sub-delegate duties and responsibilities to the Manager income.
- c. The delegation does not divest the Municipal Manager of the responsibility concerning the exercise of the delegated power.

4.2.4 The Chief Financial Officer is accountable to the Municipal Manager for the implementation, enforcement and administration of this policy, and the general exercise of his powers in terms of this policy.



- 4.2.5 The Manager Income shall be accountable to the Chief Financial Officer for the sections of this policy delegated to the Manager Income in terms of the MFMA section 82.

#### **4.3 Duties and Functions of Communities, Ratepayers and Residents**

- 4.3.1 To fulfil certain responsibilities, as brought about by the privilege and or right to use and enjoy public facilities and municipal services.
- 4.3.2 To pay service fees, rates on property and other taxes, levies, duties and municipal rental imposed by the municipality on or before due date.
- 4.3.3 To observe the mechanisms and processes of the municipality in exercising their rights.
- 4.3.4 To allow municipal officials reasonable access to their property to execute municipal functions.
- 4.3.5 To comply with the by-laws and other legislation of the municipality.
- 4.3.6 To refrain from tampering with municipal services and property.

#### **4.4 Duties and functions of Councillors**

- 4.4.1 To hold regular ward meetings (Ward Councillors).
- 4.4.2 To adhere to and convey Council policies to residents and ratepayers.
- 4.4.3 To adhere to the Code of Conduct for Councillors.

### **5 REPORTING**

- 5.1 The Chief Financial Officer shall report monthly to the Municipal Manager in a suitable format to enable the Municipal Manager to report to the Executive Mayor as supervisory authority in terms of the Systems Act. This report shall contain particulars on:-
- 5.1.1 Cash collection statistics, showing high-level debt recovery information (number of customers; enquires; arrangements; default arrangements; growth or reduction of arrear debt).
- 5.1.2 Where possible, all statistics on actions and results regarding the enforcement of payment processes should highlight the information per ward and per debtor category, for example, residential consumers, business consumers, etc.
- 5.1.3 Performance of all areas against targets agreed to in paragraph 5 of this policy document.
- 5.2 If in the opinion of the Chief Financial Officer, Council will not achieve cash receipt income equivalent of the income projected in the annual budget as approved by Council, the Chief Financial Officer will report this with motivation to the Municipal Manager may immediately move for a revision of the budget according to realistically realisable income levels.
- 5.3 The Executive Mayor as Supervisory Authority shall report quarterly to Council as contemplated in section 99(c) of the Systems Act.



## **6. CUSTOMER CARE POLICY**

### **6.1 Specific Objective**

- 6.1.1 To focus on the client's need in a responsible and pro-active way, to enhance the payment for services and to create a positive and cooperative relationship between the customers responsible for the payment for services received, and the municipality, and where applicable, any service provider.

### **6.2 Communication**

- 6.2.1 The municipality will, within its financial and administrative capacity, conduct an annual process of compiling and communicating its budget, which will include targets for credit control.
- 6.2.2 Council's Customer Care, Credit Control and Debt Collection Policy or relevant extracts thereof, will be available in English and will be made available by general publication and on specific request, and will also be available for perusal at Council's offices.
- 6.2.3 Council will endeavour to distribute a regular newsletter, which will give prominence to customer care and debt issues.
- 6.2.4 Ward Councillors will be required to hold regular ward meetings, at which customer care and debt collection issues will be given prominence.
- 6.2.5 The media will be encouraged to give prominence to Council's Customer Care, Credit control and Debt Collection policies, and will be invited to Council or Committee meetings where these are discussed

### **6.3 Metering**

- 6.3.1 The metering process must be read in conjunction with the meter reading business process document approved by Council on 30 May 2008 under Item A1010, resolution 3.6 and which will be amended from time to time.
- 6.3.2 The municipality will endeavour, within practical and financial limits, to provide meters to every paying client for all consuming services.
- 6.3.3 All meters will be read monthly, if at all possible. If the meter is not read monthly the Council will estimate the consumption for a maximum period of 3 months in terms of Council's operational procedures.
- 6.3.4 Customers are entitled to request verification of meter readings and accuracy within reason, but may be held liable for the cost thereof if it is found that the readings are correct or the difference is less than ten percent, up or downwards.
- 6.3.5 Customers will on request be informed in writing of a meter replacement.
- 6.3.6 If a service is metered but it cannot be read due to financial and human resource constraints or circumstances out of the control of the municipality or its authorised agent, the customer is charged for an estimated consumption based on any consecutive three months consumption.
- 6.3.7 The account following the reading of the metered consumption must articulate the difference between the actual consumption and the average consumption, and the resulting credit or debit adjustments.





#### **6.4 Accounts and Billing**

- 6.4.1 Customers on the billing system will receive an understandable and accurate bill from the municipality, which bill will consolidate all service costs for that property.
- 6.4.2 Accounts will be produced in accordance with the meter reading cycle and due dates will be linked to the statement date.
- 6.4.3 Accounts will be rendered monthly in cycles of approximately 30 days at the address last recorded with the municipality or its authorized agent.
- 6.4.4 It is the customer's responsibility to ensure that the postal address and other contact details are correct and in the case of any changes the municipality be notified in writing.
- 6.4.5 It is the customer's responsibility to ensure timeous payment in the event of accounts not received on or before the due date.
- 6.4.6 Settlement or due dates will be as indicated on the statement.
- 6.4.7 Where an account is not settled in full, any lesser amount tendered and accepted shall not be deemed to be in full and final settlement of such an account.
- 6.4.8 Where any payment made to the municipality or its authorised representative by negotiable instrument is later dishonoured by a bank, the municipality or its authorised agent:-
  - a. May recover the average bank charges incurred relating to dishonoured negotiable instruments against the account of the customer.
  - b. Shall regard such an event as a default on payment.
  - c. Disconnect the service to such applicable property.
- 6.4.9 The municipality or its authorised agent must, if administratively possible, issue a duplicate account to a customer on request, at a cost determined by Council from time to time.

#### **6.5 Payment Facilities and Methods**

- 6.5.1 The municipality will operate and maintain suitable payment facilities, and which facilities will be accessible to all users.
- 6.5.2 The municipality will, at its discretion, allocate a payment between service debts and a debtor who has overdue debt, may not specify that the payment is for a specific portion of the account.
- 6.5.3 Any payments received from debtors for service delivery by the Council shall be used to off-set debts to the Council in the following order:-
  - a. Arrears;
  - b. Interest;
  - c. Installment – dwelling;
  - d. Installment – stand;
  - e. Sundries;
  - f. Additional – deposit;
  - g. Rates;
  - h. Penalty on arrear rates and services;
  - i. Collection charges on arrear rates;



- j. Refuse removal;
- k. Water;
- l. Sewerage;
- m. Electricity; and
- n. VAT on vatable services which will be the proportionate amount for the applicable services.

6.5.4 The municipality may in terms of section 103 of the Municipal Systems Act, with the consent of a customer, approach an employer to secure a debit or stop order arrangement.

6.5.5 The customer will acknowledge, in the customer agreements that the use of customer agents in the transmission of payments to the municipality is at the risk of the customer – also for the transfer time of the payment.

## **6.6 Incentives for Prompt Payment**

6.6.1 The Council may, to encourage prompt payment and/or to reward regular payers, consider from time to time incentives for the prompt payment of accounts or payment by debit or stop order.

6.6.2 Such incentive schemes, if introduced, will be reflected in annual/ adjustments budgets as additional expenditure.

## **6.7 Enquiries, Appeals and Service Complaints**

6.7.1 Within its administration and financial ability the municipality will establish:-

- a. A centralized complaints/feedback office;
- b. A centralized complaints database to enhance co-ordination of complaints, their speedy resolution and effective communication with customers;
- c. Appropriate training for officials dealing with the public to enhance communications and service delivery; and
- d. A communication mechanism to give Council feedback on service, debt and other issues of concern.

6.7.2 If a customer is convinced that his/her account is inaccurate, he/she can lodge in writing a query with the municipality for investigation of this account, and where necessary the relevant alterations.

6.7.3 In the interim the debtor must pay the average of the last three months accounts where such history of the account is available. Where no such history is available, the debtor is to pay an estimate provided by the municipality before payment due date until the matter is resolved.

6.7.4 The relevant department will investigate and inform the debtor within the period specified herein, as determined by the Municipal Manager from time to time.

6.7.5 Failure to make such agreed interim payment or payments will result in the customer forming part of the normal credit control procedures.

6.7.6 A customer may appeal against the finding of the municipality or its authorised agent.

6.7.7 An appeal and request must be made and lodged in writing with the municipality within 21 (twenty-one) days after the customer became aware of the finding and must:-

- a. Set out the reasons for the appeal.



- b. Be accompanied by any security determined for the testing of a measuring device, if applicable.

## **6.8 Customer Assistance Programmes**

### **6.8.1 Water Leakages**

- a. The customer has the responsibility to control and monitor his/her water consumption.
- b. If the leakage is beyond the meter on the customer's side of the meter, the customer will be liable for the payment of all water supplied to the property.

### **6.8.2 Rate Rebates**

- a. The Council may grant properties owners rebates, exemptions and reductions based on the criteria set out in Council's approved Property Rates Policy.

## **6.9 Arrangements**

### **6.9.1 Customers with arrears and who can not pay his/her account must:-**

- a. Enter into arrangements with the Municipality by signing an acknowledgement of debt agreement;
- b. Sign a consent to judgment;
- c. Submit as proof a garnishee order or debit order (if he/she is in employment)
- d. Acknowledge that as an incentive measure no interest will be charged on arrear amount as from the date of the agreement;
- e. Pay the current portion of the account as per signed acknowledgement of debt agreement.
- f. Sign an acknowledgement that, if an arrangement being negotiated is later defaulted on, no further arrangements will be allowed and that the supply of services will immediately be disconnection and legal proceedings instituted;
- g. Acknowledge liability of all costs incurred.

### **6.9.2 Council reserves the right to raise the deposit requirement of debtors who default on arrangements.**

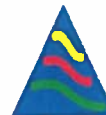
## **6.10 Annual Rates**

### **6.10.1 Customers may elect to pay the property rates account annually on or before the 7<sup>th</sup> of October of each year, in which case a rebate to be determined annually by Council may be applicable. This section must be read together with Council's approved Property Rates Policy.**

## **6.11 Indigent Subsidy**

### **This section must be read together with Council's approved Indigent Policy**

- 6.11.1 The purpose of the indigent subsidy is to provide funding for a basic level of services to qualifying households with a total gross income level which is below a determined amount, and according to further specified criteria as determined by Council from time to time.
- 6.11.2 The source of funding of the indigence subsidy is that portion of the equitable share contribution to the municipality made from the national government's fiscus and as provided for in the budget. As



such, the subsidy can only be credited to the qualifying customers' accounts until the amount received by the Municipality from National Government for this purpose has been exhausted, whereupon no further credits will be made, or the level of the credits reduced, until further national funds are received.

- 6.11.3 Subsidized services may include electricity, water, sewerage, refuse removal and assessment rates and any consumption service charges.
- 6.11.4 If a consumer's consumption or use of the municipal service is less than the subsidised service, the unused portion may not be accrued by the customer and will not entitle the customer to cash or a rebate in respect of the unused portion.
- 6.11.5 If a customer's consumption or use of a municipal service is in excess of the subsidised service, the customer will be obliged to pay for such excess consumption at the applicable charges.
- 6.11.6 All consumers who qualify for an equitable share subsidy may be placed on restricted service levels in order to limit further escalation of debt.
- 6.11.7 Where applicable, these consumers may be exonerated from a portion of their arrear debt.
- 6.11.8 Where a qualifying customer's account is paid in full at the date of application, or regularly maintains a paid up account after receiving the subsidy, the restriction on service levels may be waived on request by such a customer.
- 6.11.9 An indigent customer must immediately request de-registration by the municipality or its authorised agent if his/her circumstances have changed to the extent that he/she no longer meet the criteria.
- 6.11.10 An indigent customer may at any time request de-registration.
- 6.11.11 A register of indigent customers will be maintained and may be made available to the general public.

## **6.12 Additional Subsidy Categories**

- 6.12.1 Council may provide, free of charge to a customer, certain basic levels of water and electricity, as determined from time to time.
- 6.12.2 Council may provide grants in lieu of rates to certain categories of owners of domestic properties to alleviate poverty.
- 6.12.3 Rebates may be granted to sporting or any other determined bodies for consumption but tariffs must at least cover the cost of the service.
- 6.12.4 Rebates may be granted to large customers to attract business to Emfuleni that would benefit the community of Emfuleni but tariffs must at least cover the cost of the service.

## **6.13 Customer Categories**

- 6.13.1 Customers will be categorised according to specific classifications based on inter alia the type of entity and applicable tariffs and risk levels. Processes for credit control, debt collection and customer care may differ from category to category, as deemed appropriate from time to time by the Municipal Manager.





#### **6.14 Priority Customer Management**

- 6.14.1 Certain customers may be classified as priority customers based on criteria determined by the Municipal Manager from time to time, such as the number of properties owned or volume of consumption.
- 6.14.2 A Priority Customer Liaison Officer or person nominated by the Municipal Manager will be responsible for the ongoing management of the customers so classified and will perform tasks such as the review of monthly accounts to ensure accuracy, the monitoring of prompt settlement of accounts and response to queries.

### **7. CREDIT CONTROL POLICY**

#### **7.1 Specific Objective**

- 7.1.1 To implement procedures which ensure the collection of debt, meeting of service targets and the prevention of escalation in arrear debt. To facilitate financial assistance and basic services for the community's poor and provide incentives for prompt payment as well as ensuring limited risk levels by means of effective management tools.
- #### **7.2 Service Application and Agreements**
- 7.2.1 A customer who requires the provision of municipal services must apply for the service from the municipality.
  - 7.2.2 Any new application for the provision of municipal services must be made by the registered owner of an immovable property.
  - 7.2.3 The municipality will only entertain an application for the provision of municipal services from existing tenants of a property, or any existing customer who is not the owner of the property with the permission of the owner of the property. Such permission from the owner must be in writing and the services to the tenant or occupier will be terminated should the permission be revoked by the owner. Existing tenants of a property will be requested over a period of time to obtain the permission of the owner in order to maintain their existing service agreement.
  - 7.2.4 If there is an outstanding debt on the property, this debt must be settled in full before a new application on the same property will be allowed.
  - 7.2.5 If an existing tenant is guilty of non-payment the owner as a last resort is liable for the outstanding debt, except where the property concerned is owned by the municipality. In terms of section 102(3) of the Systems Act the municipality must provide an owner of a property in its jurisdiction with copies of accounts sent to the occupier of the property for municipal services supplied to such a property if the owner requests such accounts in writing from the municipality.
  - 7.2.6 An agent with a proxy may open an account in the name of the owner.
  - 7.2.7 The application for the provision of municipal services must be made in writing on the prescribed application form that is provided by the municipality.



- 7.2.8 By completing the prescribed application form for the provision of municipal services the customer of services enters into an agreement with the municipality. Such agreement does not constitute a credit facility envisaged in terms of section 8(3) of the National Credit Act (NCA) but shall be incidental credit as envisaged in terms of section 4(6)(b) of the NCA, to which the NCA will only apply to the extent as stipulated in section 5 of the NCA.
- 7.2.9 The agreement with the municipality makes provision for the following:-
- An undertaking by the occupier that he or she will be liable for collection costs including administration fees, interest, disconnection and reconnection costs, and any other legal costs occasioned by his or her failure to settle accounts by the due date on an attorney/client basis;
  - An acknowledgement by the occupier that accounts will become due and payable by the due date notwithstanding the fact that the owner did not receive the account; and
  - That the onus will be on the occupier to ensure that he or she is in possession of an account before the due date.
  - An undertaking by the municipality that it shall do everything in its power to deliver accounts timeously.
- 7.2.10 The application for the provision of municipal services shall be made at least fourteen (14) days prior to the date on which the services are required to be connected.
- 7.2.11 On receipt of the application for provision of municipal services, the municipality will cause the reading of metered services linked to the property to be taken on the working day preceding the date of occupation.
- 7.2.12 The first account for services will be rendered after the first meter reading cycle to be billed following the date of signing the service agreement.

### **7.3 Right of Access to Premises**

- 7.3.1 The owner and or occupier of property is to allow an authorized representative of the municipality access at all reasonable hours to the property in order to read, inspect, install or repair any meter or service connection for reticulation, or to disconnect, stop or restrict, or reconnect, the provision of any service.
- 7.3.2 The property owner may be held responsible for the cost of relocating a meter if satisfactory access is not possible or if the access to the meter is denied to the municipality.
- 7.3.3 If a customer fail to comply, the municipality or its authorised representative may:-
- By written notice require such customer to restore access at his/her own expense within a specified period.
  - If it is the opinion that the situation is a matter of urgency, without prior notice restore access and recover the cost from such customer.

### **7.4 Enforcement Mechanisms**

- 7.4.1 Interest will be raised as a charge on all arrear accounts up to 180 days, at a rate determined by Council from time to time, in accordance with applicable legislation.



7.4.2 The municipality shall have the right to restrict water or discontinue the electrical supply of services to any consumer or owner of property or to implement any other debt collection action as required if the municipal account is not paid by the due date as reflected on the statement.

7.4.3 The municipality shall have the right to charge an administrative or penalty fee as determined by Council from time to time for administrative actions taken such as processing of disconnections lists, instructions for disconnections/reconnections irrespective if property owner was disconnected or not if the municipal account is not paid by the due date as reflected on the account.

## **7.5 Liability for payment**

7.5.1 The occupier, if a person other than the owner, will be liable for payment of the Municipal Account.

7.5.2 In case of existing tenants or existing customers who are not the owner of the property, the owner will be the debtor of last resort.

7.5.3 The occupier will remain liable for payment of the Municipal account up to and including the date which the occupier terminates the Service agreement as indicated in the Notice of Termination of Services, whether the occupier was in actual occupation of the property or premises during the currency of the Service Agreement or otherwise.

7.5.4 An occupier, who fails to enter into a Service Agreement, will despite such failure, be liable for the payment of the Municipal account.

7.5.5 Nothing containing in this policy will prohibit the Council to collect payment of any amount from the owner or any other person, in terms of applicable legislation.

7.5.6 The Chief Financial Officer may consolidate separate municipal accounts, or portions thereof, of customers liable for payment to the Council.

7.5.7 A copy of the identity document, marriage certificate and electricity compliance form, must be submitted with the service agreement.

7.5.8 The Chief Financial Officer or duly authorized person may on written request consider extensions of time for payment of current accounts to a maximum of three months.

## **7.6 Theft and Fraud**

7.6.1 Any customer (natural or juristic) found to be illegally connected or reconnected to municipal services, tampering with meters, the reticulation network or any other supply equipment or committing any unauthorised act associated with the supply of municipal services, as well as theft of and damage to Council property, will be prosecuted and/or liable for penalties as determined from time to time.

7.6.2 Council will immediately terminate the supply of services to a customer should such conduct as outlined above, be detected.

7.6.3 The total bill owing, including penalties, assessment of unauthorised consumption and discontinuation and reconnection fees, and increased deposits as determined by Council if applicable, will be due and payable before any reconnection can be sanctioned.



- 7.6.4 Council will maintain monitoring systems in order to identify customers who are undertaking such illegal actions.
- 7.6.5 Council reserves the right to lay criminal charges at the SAPS and/or to take any other legal action against both vandals and thieves.
- 7.6.6 Any customer failing to provide information or providing false information to the municipality may face immediate disconnection and/or legal action.

#### **7.7 Customer Screening and Securities**

- 7.7.1 All applicants for municipal services may be checked for credit-worthiness including checking information from banks, credit bureaus, other local authorities, trade creditors and employers.
- 7.7.2 Deposits either in cash or any other security acceptable to the municipality may be required, and may vary according to the risk as determined by the Municipality.
- 7.7.3 A minimum deposit of the equivalent of one month's average consumption will be required.
- 7.7.4 Deposits can be increased by the municipality at any time and at the sole discretion of the municipality to a maximum of three months average consumption.
- 7.7.5 Deposits can vary according to the credit-worthiness or legal category of the applicant.
- 7.7.6 The municipality will not pay any interest on deposits.
- 7.7.7 On the termination of the agreement the amount of the deposit, less any outstanding amount due to the municipality, will be refunded to the consumer.

#### **7.8 Customers and Business who Tender to the Municipality**

- 7.8.1 The Procurement Policy and Tender Conditions of the Municipalities will include the following:-
  - a. When inviting tenders for the provision of services or delivery of goods, potential contractors may submit tenders subject to a condition that consideration and evaluation thereof will necessitate that the tenderer obtain from the municipality a certificate stating that all relevant municipal accounts owing by the tenderer and/or its directors, owners or partners have been paid or that suitable arrangements (which include the right to set off in the event of non-compliance) have been made for payment of any arrears.
  - b. No tender will be allocated to a customer/contractor until a suitable arrangement for the repayment of arrears, has been made. No further debt may accrue during contract period.
  - c. A condition allowing the municipality to deduct any moneys owing to the municipality from contract payments.
- 7.8.2 The municipality reserves the right not to consider and or disapprove any applications for subdivision, consolidation and development of land if the owner, partner or director(s) of such an application owes the municipality for rates and/or services.

#### **7.9 Cost of Collection**

- 7.9.1 All costs of legal processes, including interest, penalties, service discontinuation costs and legal costs associated with customer care or credit control, where ever applicable, are for the account of the debtor and should reflect at least the cost of the particular action.





### **7.10 The Pre-payment Meter System**

- 7.10.1 The municipality may use its pre-payment system to allocate up to 20% of the purchase of pre-paid electricity as a payment towards the arrears of accrued municipal taxes and other municipal levies, tariffs and duties.

## **8 DEBT COLLECTION POLICY**

### **8.1 Specific Objective**

- 8.1.1 To provide procedures and mechanisms to collect all the monies due and payable to Council arising from the supply of services and annual levies, in order to ensure financial sustainability and delivery of municipal services in the interest of the community.

### **8.2 Personal Contact**

- 8.2.1 Telephonic contact, agents calling on clients
- Council will endeavour, within the constraints of affordability, to make personal or telephonic contact with all arrear debtors to encourage their payment, and to inform them of their arrears state, their rights (if any) to conclude arrangements or to indigence subsidies, other related matters and will provide information on how and where to access such arrangements or subsidies.
  - Such contact is not a right for debtors to enjoy and disconnection of services and other collection proceedings may continue in the absence of such contact for whatever reason.

### **8.3 Interruption of Service**

- 8.3.1 Customers who are in arrears with their municipal account and who have not made arrangements with the Council will have their supply of electricity and water, and other municipal services, suspended or disconnected.
- 8.3.2 The disconnection of services may happen when the municipal account is 1(one) day overdue.
- 8.3.3 Council reserves the right to deny or restrict the sale of electricity or water to customers who are in arrears with their rates or other municipal charges.
- 8.3.4 Council reserves the right to levy an administrative fee if the process to disconnect services/ take legal action has been completed after the due date and the customer only pays the arrear amount before the action has been executed.
- 8.3.5 Upon the liquidation of arrears, or the conclusion of acceptable arrangements for term payment, the service will be reconnected as soon as conveniently possible.
- 8.3.6 The cost of the restriction or disconnection, and the reconnection, will be determined by tariffs approved by Council, and will be payable by the customer.
- 8.3.7 The deposit of any defaulter will be adjusted to bring into line with relevant policies.



#### **8.4 Limitation, Disconnection or Discontinuation of Supply**

- 8.4.1 An account rendered to a customer by the municipality in respect of rates or municipal services, including the collection and disposal of refuse, electricity, water and sewerage services shall be paid by the due date.
- 8.4.2 If the customer fails to pay any account within a period of fourteen (14) days after the expiry of the due date, then:-
- a. the municipality may limit, disconnect or discontinue the supply of electricity or water to the immovable property in question; and
  - b. the Chief Financial Officer or any duly authorised person may instruct attorneys to recover the outstanding amounts owed.
- 8.4.3 The limitation, disconnection or discontinuation of the supply of electricity or water shall be effected in the manner that is customarily used or by taking such reasonable and lawful steps as may be necessary.
- 8.4.4 Any disbursements or charges incurred or raised in respect of the limitation, disconnection or discontinuation of the supply of electricity or water shall be paid by the customer.
- 8.4.5 Prior to the limitation, disconnection or discontinuation of the supply of electricity or water, the municipality shall:-
- a. provide the customer with adequate notice, including:-
    - (i) the date and time of the proposed limitation, disconnection or discontinuation;
    - (ii) the reason for the proposed limitation, disconnection or discontinuation;
    - (iii) the place at which the customer can challenge the basis of the proposed limitation, disconnection or discontinuation; and
  - b. allow the customer fourteen (14) days within which to challenge or make representations.
- 8.4.6 The limitation, disconnection or discontinuation of the supply of water shall not result in a customer being denied access to basic water services for non-payment, where the customer proves, to the satisfaction of the municipality, that he or she is unable to pay for basic water services.
- 8.4.7 If a customer unlawfully reconnects or attempts to reconnect a supply of electricity or water that has been limited, disconnected or discontinued, then -
- a. the municipality may disconnect or discontinue the supply entirely by removing the service connection from the premises; and
  - b. any disbursements, penalties or reconnection charges, together with any outstanding amounts owed in respect of rates or municipal services, must be paid in full before a reconnection can be made.
- 8.4.8 Subject to the provisions of this policy, the Chief Financial Officer or any person duly authorised thereto may enter into an arrangement with a defaulter for the payment of an outstanding account, in which event -
- a. payment may be made by way of installments; and
  - b. the normal supply of electricity and water to the premises shall be resumed.



- 8.4.9 Any defaulter who enters into a bona fide arrangement with the municipality for the settlement of arrears, and who fails to honour the terms of such arrangement, shall not be allowed to enter into any further arrangement with the municipality.
- 8.4.10 In the case of a customer where the supply of electricity or water has been limited, disconnected or discontinued at least twice during the preceding period of twelve (12) months, the municipality may review the amount of the customer deposit required from such customer.
- 8.4.11 The municipality must provide an owner of a property in its jurisdiction with copies of accounts rendered to the occupier of the property for municipal services supplied to the property if the owner requests such accounts in writing from the municipality.
- 8.4.12 The municipality must provide an owner of a property in its jurisdiction with copies of any agreement entered into with the occupier of the property for the payment of an outstanding account if the owner requests such agreement in writing from the municipality.

## **8.5 Legal Process/Use of Debt Collectors/ Use of Attorneys/Use of Credit Bureaus**

### **8.5.1 Handover of debt to debt collectors**

- a. Debts which have been outstanding for more than 60 days from due date shall be handed over to debt collectors appointed by the municipality for the purposes of collecting such debt. The relevant debt collectors must ensure that the stipulations contained in the NCA with respect to incidental credit are duly complied with.
- b. If the debt collectors are unsuccessful in collecting the debt within 90 days of same being handed over, the debt may be handed over to attorneys for legal action.
- c. Only the Chief Financial Officer may hand over debts to attorneys for collection, and the Chief Financial Officer shall hand such debts over to attorneys for collection if they have not been collected by debt collectors within the aforementioned period of ninety (90) days, unless the Chief Financial Officer is of the opinion that it shall not be cost effective to do so.
- d. If the Chief Financial Officer is of the opinion that it is appropriate to do so (such as in cases of urgency), he or she may hand over debts for collection to attorneys at any time prior to the expiration of any of the periods referred to above and without first handing them to debt collectors.
- e. The following types of debt will not be handed over to debt collectors.
  - (i) Debts of indigent customers that are registered as indigent at the date of handover.
  - (ii) Government debt.
  - (iii) Debt that is being paid off as per an arrangement with the customer.
  - (iv) Debt that has not been subject to internal credit control actions for at least two months.
- f. The process of collecting debt by debt collectors includes:-.



- (i) The phoning of customers.
- (ii) Sending a sms to customers.
- (iii) Sending out demand letters.
- (iv) Making arrangements with customers to pay off debt in terms of the Council's credit control and debt collection policy.
- (v) Making follow-up contact with customers on unpaid arrangements.

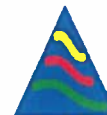
#### 8.5.2 Handover of debt to Attorneys for legal collection

- a. Debt that could not be collected by the debt collectors and debt that requires urgent legal attention will be handed over to attorneys for legal collection.
- b. The following types of debt will not be handed over to attorneys:-
  - (i) Debt of approved indigent customers that has not yet been written off by the council.
  - (ii) Debt that is being paid off as per an arrangement with the customer.
  - (iii) Debt that has not been subject to internal credit control actions for at least two months.
- c. The process of legal collection includes:-
  - (i) Final demands for payment to customers.
  - (ii) Emolument attachment orders on customer's salaries.
  - (iii) Summons issued for debt to be paid.
  - (iv) Default judgment be obtained against the customer.
  - (v) The attachment of moveable properties and sale in execution of moveable property, only if such action is approved by Council  
  
and
  - (vi) Attachment of immoveable property and the sale of immoveable property only if such action is approved by Council.

### 8.6 Rates Clearance

- 8.6.1 Issuing of rates clearance figures and rates clearance certificates on transfer of property in the municipalities jurisdiction must be done in accordance with section 118 of the Local Government: Municipal Systems Act, Act No. 32 of 2000, as amended, as well as any other policy and legislative requirement.
- 8.6.2 The municipality will issue a certificate required for the transfer of immovable property in terms of Section 118 of the Systems Act, which is lodged with the municipality in the prescribed manner.





8.6.3 This is subject to all amounts that became due in connection with that property for municipal service fees, surcharges on fees, property rates and other municipal taxes, levies and duties during the two years preceding the date of application for the certificate have been fully paid.

8.6.4 Debt older than two years on the property irrespective of whether the owner of the property accumulated the debt will also have to be paid by the owner before the transfer of the property can be affected.

8.6.5 If the owner refuses to pay the debt which is older than two years then the municipality will apply to a competent Court for an order in the following terms:-

- a. In the case where there is already a judgment for the payment of the amount, an order that the judgment debt be paid out of the proceeds of the sale, before the mortgage debt is settled.
- b. In the case where there is no judgment debt, for an order staying transfer of the property pending the finalisation of a civil action to be instituted against the person who is in law liable for the payment of the outstanding debt.
- c. The above action must be taken before the property is transferred as the statutory lien created by Section 118(3) of the Act only endures until the property has been transferred and in terms of Section 118(5) of the Act the new owner of the property cannot be held liable for the debt that became due before a transfer of a residential property took place.

**8.6.6 Rates Clearance Certificates:-**

- a. will be valid for up to 60 days;
- b. no extension on a certificate will be granted. If it expires a new application for clearance must be made;
- c. if the valid period surpasses 30 June, the total annual debit for the following financial year will be payable; and
- d. outstanding services on properties may only be recovered for a maximum period of two years, in line with Section 118 of Municipal Systems Act.

**8.7 Staff and Councillors – Payment of Arrears**

8.7.1 All existing staff and Councillors who have not entered into an agreement to pay arrears must do so within thirty days of the approval of this policy by council.

8.7.2 All staff joining the municipality must within thirty days sign an agreement to pay arrears.

8.7.3 The repayment period for both Councillors and staff is not to exceed twelve months.

8.7.4 All agreements with Councillors must not exceed the expiry date of the term of office.

**8.8 Abandonment of Claims**

8.1 The Municipal Manager must ensure that all avenues are utilised to collect the municipality's debt.

8.1.1 There are certain circumstances that allow for the valid termination of debt collection procedures as contemplated in section 109(2) of the Systems Act, such as:-

- a. The insolvency of the debtor, whose estate has insufficient funds.



b. A balance being too small to recover, for economic reasons considering the cost of recovery.

8.1.2 Where Council deems that a customer or groups of customers are unable to pay for services rendered.

8.1.3 The municipality will maintain audit trails in such an instance, and document the reasons for the abandonment of the action or claim in respect of the debt.

#### **8.9 Writing off Bad Debt**

8.9.1 Council may appoint a committee in terms of its delegations to review and approve all bad debt write off cases.

### **9. IMPLEMENTATION AND REVIEW OF THIS POLICY**

9.1 This policy shall be implemented once approved by Council. All future credit control and debt collection arrangements should be dealt with in accordance with this policy.

9.2 In terms of section 17(1)(e) of the MFMA this policy must be reviewed on annual basis and the reviewed policy tabled to Council for approval as part of the budget process.



Vaal River City, the Cradle of Human Rights

# PROPERTY RATES POLICY

Section 3 of Local Government: Municipal Property Rates Act,

No. 6 of 2004

***2014/2015 FINANCIAL YEAR***

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## **PREAMBLE**

**WHEREAS** the Constitution of the Republic of South Africa, 1996 empowers the Council to impose rates on property in their Municipal area;

**AND WHEREAS** section 3 of the Local Government: Municipal Property Rates Act, 2004 (No 6 of 2004) determines that the council of a municipality must adopt a rates policy in accordance to the determination of the Act;

**AND WHEREAS** the Council must, in terms of section 5(1) of the Act, annually review, and may, if necessary, amend the rates policy;

**AND WHEREAS** this policy does not contain all provisions of the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004) but lists the key provisions that the municipality deems necessary for ratepayers to be aware of so that they fully understand rating issues that will affect them and must therefore be read in conjunction with, and is subject to the stipulations of the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004) and any regulation promulgated in terms thereof from time to time;

**NOW THEREFORE** the following policy on the levying of property tax is adopted.

### **1. INTRODUCTION**

The municipality need a reliable source of revenue to provide basic services and perform its functions. Property rates are the most important source of general revenue for the municipality. Revenue from property rates is used to fund services that benefit the community as a whole as opposed to individual households. These include installing and maintaining streets, roads, sidewalks, lighting, and storm drainage facilities; and building and operating clinics, parks, recreational facilities and cemeteries. Property rates revenue is also used to fund municipal administration, such as computer equipment and stationery, and costs of governance, such as council and community meetings, which facilitate community participation on issues of Integrated Development Plans (IDPs) and municipal budgets.

Municipal property rates are set, collected, and used locally. Revenue from

property rates is spent within a municipality, where the citizens and voters have a voice in decisions on how the revenue is spent as part of the Integrated Development Plans (IDPs) and budget processes, which a municipality invites communities to input prior municipal council adoption of the budget.

## **2. OBJECTIVE**

In developing and adopting this rates policy, the Council has sought to give effect to the sentiments expressed in the preamble of the Property Rates Act, namely that:

- The Constitution enjoins local government to be developmental in nature, in addressing the service delivery priorities of our country and promoting the economic and financial viability of our municipalities;
- There is a need to provide local government with access to a sufficient and buoyant source of revenue necessary to fulfill its developmental responsibilities;
- Revenues derived from property rates represent a critical source of income for municipalities to achieve their constitutional objectives, especially in areas neglected in the past because of racially discriminatory legislation and practices; and
- It is essential that municipalities exercise their power to impose rates within a statutory framework which enhances certainty, uniformity and simplicity across the nation and which takes account of historical imbalances and the burden of rates on the poor.

In applying its rates policy, the Council shall adhere to all the requirements of the Act including any regulations promulgated in terms of the Act.

The objective of this policy is also to ensure that:

- All persons liable for property rates are treated fairly, equitably and reasonably;

- Rates are levied in accordance with the market value of the property;
- That rate will be based on the value of all rateable property and the amount required by the municipality to fulfill its developmental responsibility as well as to balance the operational budget, taking into account the surplus obtained from the trading and economical services and the amounts required to cover the costs of exemptions, reductions and rebates which the Council approves from time to time;
- Income from rates will be used to finance community and subsidized services and not trading or economical services and
- To optimally safeguard the income base of the municipality through exemptions, reductions and rebates which are reasonable and affordable.

### 3. DEFINITIONS

- (1) All the definitions shall have the same interpretation as defined in the Act including definitions in regulations made in terms of section 85 of the Act.

- (2) Definitions:

**“Act”** means the Local Government: Municipal Property Rates Act, No 6 of 2004 and includes the regulations made in terms of Section 83 of the Act;

**“agricultural purposes”**, in relation to the use of a property, excludes the use of a property for the purpose of eco-tourism or the trading in or hunting of game:

**“bona fide farmer”** means a person that conducts farming activities on an agricultural property or properties which is used *bona fide* and exclusively by the owner or occupier for agricultural purposes and “bona fide farming” has a corresponding meaning;

**“business and commercial property”** means:

- (a) Property used for the activity of buying, selling or trading in commodities or services and includes any office or other accommodation on the same property, the uses of which are incidental to such activity; or
- (b) Property on which the administration of the business of private or public entities take place; and “business and commercial properties” has a corresponding meaning;

**“certificate of occupancy”** means the certificate issued by the Council in terms of the National Building Regulations and Building Standards Act, 1977 (Act No 103 of 1977);

**“chief financial officer”** means a person designated in terms of section 80(2)(a) of the Local Government: Municipal Finance Management Act 2003 (Act No 56 of 2003);

**“Constitution”** means the Constitution of the Republic of South Africa, Act No 108 of 1996;

**“core family”** means a couple, irrespective of gender (whether married or not), with or without children and/or the parents of either;

**“Council”** means:

- (a) The Emfuleni Local Municipality established in terms of as Section 12 of the Local Government: Municipal Structures Act 1998 (Act No 117 of 1998), as amended, exercising its legislative and executive authority through its Municipal Council; or
- (b) Its successor in title; or
- (c) A structure or person exercising a delegated power or carrying out an instruction, where any power in this policy has been delegated or sub-



delegated, or an instruction given, as contemplated in section 59 of the Municipal Systems Act;

(d) In respect of ownership of property, rateability and liability for rates, a service provider fulfilling a responsibility assigned to it;

(e) Through a service delivery agreement in terms of section 81(2) of the Municipal Systems Act or any other law, as the case may be;

**“due date”** means the date specified as such on a municipal account for any rates payable and which is the last day allowed for the payment of such rates;

**“exclusion”** in relation to a municipality’s rating power, means a restriction of the power as provided for in Section 17 of the Act;

**“exemption”** in relation to the payment of a rate, means an exemption granted by the Municipality in terms of Section 15 of the Act;

**“dwelling”** means a house designed to accommodate a single core family, including the normal outbuildings associated therewith;

**“financial year”** means any period commencing on 1 July of a calendar year and ending on 30 June of the succeeding calendar year;

**“Industrial property”** means property used for a branch of trade or manufacturing, production, assembly or processing of finished or partially finished products from raw materials or fabricated parts on such a large scale that capital and labour are significantly involved, and includes any office or other accommodation on the same property, the use of which is incidental to such activity and “industrial properties” has a corresponding meaning;

**“land tenure right”** means any rights referred to in the existing legislation pertaining to communal land envisaged by the Communal Land Rights Act, 2004 (Act 11 of 2004), which is still to be proclaimed and as referred to in the schedule of Acts to be repealed by that Act;

**“market value”** in relation to a property, means the value of the property determined in accordance with Section 46 of the Act;

**“Mining property”** means a property used for mining operations as defined in the Minerals and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002);

**“multiple purposes”** in relation to a property, means the use of a property for more than one purpose;

**“Municipal Systems Act”** means the Local Government: Municipal Systems Act, No 32 of 2000, as amended;

**“Municipality”** means the Emfuleni Local Municipality;

**“municipal property”** means all properties of which the municipality is the owner or which property vest in the municipality but excludes such properties owned by or vested in the municipality which is used for residential and/or business and commercial purposes and “municipal properties” has a corresponding meaning;

**“owner”** means:

- (a) In relation to a property referred to in paragraph (a) of the definition of “property”, a person in whose name ownership of the property is registered;
- (b) In relation to a right referred to in paragraph (b) of the definition of “property”, a person in whose name the right is registered;
- (c) In relation to a land tenure right referred to in paragraph (c) of the definition of “property”, a person in whose name the right is registered or to whom it was granted in terms of legislation; and
- (d) In relation to public service infrastructure referred to in paragraph (d) of the definition of “property”, the organ of state that owns or controls that public service infrastructure; provided that a person mentioned below

may for the purpose of the Act be regarded by a municipality as the owner of a property in the following circumstances:

- (i) a trustee, in the case of a property registered in the name of the trustee of a trust, excluding state trust land;
- (ii) an executor or administrator, in the case of a property in a deceased estate;
- (iii) a trustee or liquidator, in the case of a property in an insolvent estate or in liquidation;
- (iv) a judicial manager, in the case of a property in the estate of a person under judicial management;
- (v) a curator, in the case of a property in the estate of a person under curatorship;
- (vi) a person in whose name a usufruct or other personal servitude is registered, in the case of a property that is subject to a usufruct or other personal servitude;
- (vii) a lessee, in the case of a property that is registered in the name of a municipality and is leased by it;
- (viii) a buyer, in the case of a property that has been sold by the Municipality and of which possession has been given to the buyer pending registration of ownership in the name of the buyer; or an occupier of a property that is registered in the name of the Municipality.

**“pensioners”** means retired property owners who reached the age of 60 years.

**“property”** means:

- (a) immovable property situated within the boundaries of the municipality registered in the name of a person including, in the case of a sectional title scheme, a sectional title unit registered in the name of a person;
- (b) a right registered against immovable property in the name of a person, excluding a mortgage bond registered against the property;
- (c) a land tenure right registered in the name of a person or granted to a person in terms of legislation; or
- (d) public service infrastructure;

**“protected area”** means an area that is or has to be listed in a register referred to in section 10 of the National Environmental Management: Protected Areas Act 2003 (Act No 57 of 2003) and “protected area” has a corresponding meaning;

**“public benefit organisation”** means any organization as defined in section 30 of the Income Tax Act 1962 (Act No 58 of 1962);

**“public benefit property”** means property owned by a public benefit organisation and used for any specified public benefit activity listed in item 1 (welfare and humanitarian), item 2 (health care), and item 4 (education and development) of part 1 of the Ninth Schedule to the Income Tax Act and “public benefit properties” has a corresponding meaning;

**“public service infrastructure”** means publicly controlled infrastructure of the following kinds:

- (a) National, provincial or other public roads on which goods, services or labour move across a municipal boundary;
- (b) Water or sewer pipes, ducts or other conduits, dams, water supply reservoirs, water treatment plants or water pumps forming part of a water or sewer scheme serving the public;



- (c) Power stations, power substations or power lines forming part of an electricity scheme serving the public;
- (d) Gas or liquid fuel plants or refineries or pipelines for gas or liquid fuels, forming part of a scheme for transporting such fuels;
- (e) Railway lines forming part of a national railway system;
- (f) Communication towers, masts, exchanges or lines forming part of a communications system serving the public;
- (g) Runways or aprons at national or provincial airports;
- (h) Breakwaters, sea walls, channels, basins, quay walls, jetties, roads, railway or infrastructure used for the provisions of water, lights, power sewerage or similar services of ports, or navigational aids comprising lighthouses, radio navigational aids, buoys, beacons or any other device or system used to assist the safe and efficient navigation of vessels;
- (i) Any other publicity controlled infrastructure as may be prescribed; or
- (j) A right registered against immovable property in connection with infrastructure mentioned in paragraph (a) to (i);

**“rate”** means a municipal rate on property envisaged in Section 229(1)(a) of the Constitution;

**“ratepayer”** means any owner of rateable property as well as any owner of a rateable property held under sectional title, situate within the area of jurisdiction of the Council;

**“rateable property”** means property on which a municipality may, in terms of Section 2 of the Act, levy a rate, excluding property fully excluded from the levying of rates in terms of Section 17 of the Act;

**“ratio”** means the relationship between two similar magnitudes in respect of quantity, determined by the number of times one contains the other;

**“rebate”** in relation to a rate payable on a property, means a discount granted in terms of Section 15 of the Act on the amount of the rate payable on the property;

**“reduction”** in relation to a rate payable on a property, means the lowering in terms of Section 15 of the Act of the amount for which the property was valued and the rating of the property at that lower amount;

**“residential property”** means improved property that:

- (a) Is used for residential purposes, including any adjoining property registered in the name of the same owner and used together with such residential property as if it were one property. Any such grouping shall be regarded as one residential property for rate rebate or valuation reduction purposes;
- (b) Is a unit registered in terms of the Sectional Title Act and is used for residential purposes;
- (c) Is owned by a share-block company and is used for residential purposes;
- (d) Is a residence used for residential purposes situated on a property used for educational purposes;
- (e) Is property which is included as residential in a valuation list in terms of section 48(2)(b) of the Act;
- (f) Is part of a retirement scheme and/or life right scheme used for residential purposes;
- (g) But excluding vacant (empty) stands or is used as a guesthouse, utilized for income generating purposes, hotel, and accommodation establishment, irrespective of their zoning or intended use, and “residential properties” has a corresponding meaning;

**“service provider”** means a service provider contemplated in paragraph (d) of the definition of “Council”;

**“State”** means the National Government and the Gauteng Provincial Government;

**“State trust land”** means land owned by the state:

- (a) In trust for persons communally inhabiting the land in terms of a traditional system of land tenure;
- (b) Over which land tenure rights were registered or granted; or
- (c) Which is earmarked for disposal in terms of the Restitution of Land Rights Act, 1994 (Act 22 of 1994);

**“town planning scheme”** means

- (a) A town-planning scheme, which is in operation as contemplated in the Town Planning and Townships Ordinance no 15 of 1986;
- (b) Any scheme or document which in terms of any applicable legislation is legally in operation and records or sets out, by means of maps, schedules or any other document, the development rights specifying the purpose for which land may lawfully be used or any buildings may be erected, or both;

**“Undeveloped vacant residential properties”** means all properties (i) zoned or in respect of which the permitted use is for residential purposes; and (ii) are undeveloped; and (iii) are vacant; and (iv) are within a proclaimed township or a land development.

**“Undeveloped vacant business and commercial properties”** means all properties (i) zoned or in respect of which the permitted use is for business and commercial purposes; (ii) are undeveloped; and are (iii) vacant; and (iv) within a proclaimed township or a land development area.

**“Undeveloped vacant Industrial properties”** means all properties

(i) zoned or in respect of which the permitted use is for industrial purpose;  
(ii) are undeveloped; and (iii) are vacant; and (iv) within a proclaimed township or a land development area.

**“Vacant Agricultural properties”** means all agricultural properties which are vacant.

**“Vacant State-owned properties”** means properties owned by the Provisional and /or National Government or an organ of State, excluding all properties that fall under the definition of Public Benefit Properties and Municipal Properties which are undeveloped.

**“zoning”** means the purpose for which land may lawfully be used or on which buildings may be erected or used, or both, as contained in the applicable town planning scheme and “zoned” has a corresponding meaning. Where a property carries multiple zoning rights, the categorization of such property will be determined by apportioning the market value of the property, in a manner as may be prescribed, to the different purposes for which the property is used, and applying the rates applicable to the categories determined by the Municipality for properties used for those purposes to the different market value apportionments.

#### **4. PURPOSE OF THE POLICY**

The purpose of the policy is:

- (1) To comply with the provisions as set out in section 3 of the Act.
- (2) To determine criteria to be applied for:
  - (a) Levying differential rates for different categories of properties;
  - (b) Exemptions relating to a specific category of owners of properties, or the owners of a specific category of properties;



- (c) Rebates and reductions and
  - (d) Rate increases.
- (3) To determine or provide criteria for the determination of:
  - (a) Categories of properties for the purpose of levying different rates; and
  - (b) Categories of owners of properties or categories of properties for the purpose of granting of exemptions, rebates and reductions.
- (4) Determine how the municipality's powers must be exercised in relation to properties which are to be categorized for multiple purposes.
- (5) Identify and provide reasons for:
  - (a) Exemptions, rebates and reductions;
  - (b) Exclusions; and
  - (c) Where provided for by the Minister for Local Government, rates on properties that must be phased in.
- (6) Take into account the effect of rates on the poor and to provide for appropriate measures to alleviate the rates burden on them;
- (7) Take into account the effect of rates on organisations conducting public benefit activities;
- (8) Take into account the effect of rates on public service infrastructure;
- (9) Determine measures to promote local economic and social development and
- (10) Identify all ratable properties that are not rated.

## **5. POLICY PRINCIPLES**

- (1) The Council shall as part of each annual operating budget impose a rate in the rand on the market value of all rateable property as recorded in the municipality's valuation roll and supplementary valuation roll. Rateable property shall include any rights registered against such property, excluding a mortgage bond;
- (2) The Council pledges itself to limit each annual rates increase as far as practicable so that the Council does not overburden its ratepayers.
- (3) The Council shall, in imposing the rate in respect of each financial year, take proper cognizance of the aggregate burden of rates and service charges on property owners, in the various categories of property ownership.
- (4) The Council shall further, in imposing the rate in respect of each financial year, strive to ensure that the aggregate budgeted revenues from property rates, less revenues forgone and less any contributions to the provision for bad or doubtful debts, not to exceed 25% (twenty five percent) of the municipality's aggregate budgeted net revenues for the financial year concerned.
- (5) Other policy principles:
  - (a) All persons liable for property rates will be treated equitably and reasonably;
  - (b) Rates will be levied in proportion to the market value of the property;
  - (c) The rates levied will be based on the market value of all rateable properties and the amount required by the municipality to balance the operating budget after taking in account profits generated on trading and economic services and the amounts required to cover the cost of exemptions, rebates and reductions of rates as approved by Council from time to time;

- (d) Trading and economic services will be ring fenced and tariffs and service charges will be calculated in such a manner that the income generated covers the cost of the services or generates a profit;
  - (e) Profits on trading and economic services may be used to subsidize community and other services;
  - (f) The provision for working capital for community and subsidized service must be equal to the non-payment of rates during the previous financial year and must not include any working capital provision relating to trading and economic services;
  - (g) The income base of the municipality will be protected by limiting exemptions, rebates and reductions.
- (6) The exemptions, rebates and reductions will be determined annually during the budget process.

## **6. CLASSIFICATION OF SERVICES AND EXPENDITURE**

- (1) The Chief Financial Officer shall, subject to the guidelines provided by the National Treasury and Mayoral Committee of the Council, make provisions for the following classification of services:
- (a) Trading services
    - (i) Water
    - (ii) Electricity
    - (iii) Holiday resorts
  - (b) Economic services
    - (i) Refuse removal
    - (ii) Sewerage disposal

(c) Community services

- (i) Air pollution
- (ii) Fire fighting services
- (iii) Local tourism
- (iv) Municipal planning
- (v) Municipal public works, only in respect of the needs of municipalities in the discharge of their responsibilities and to administer functions specially assigned to them under the Constitution or any other law.
- (vi) Storm water management system in built-up areas.
- (vii) Trading regulations
- (viii) Fixed billboards and the display of advertisements in public places
- (ix) Cemeteries, funeral parlours and cremation
- (x) Control of public nuisances
- (xi) Control of undertakings that sell liquor to the public
- (xii) Township development
- (xiii) Facilities for accommodation, care and burial of animals
- (xiv) Fencing and fences
- (xv) Licensing of dogs
- (xvi) Licensing and control of undertakings that sell food to the public
- (xvii) Local amenities
- (xviii) Local sport facilities



- (xix) Municipal parks and recreation
- (xx) Municipal roads
- (xxi) Noise pollution
- (xxii) Pounds
- (xxiii) Public places
- (xxiv) Streets trading/street lighting
- (xxv) Traffic and parking
- (xxvi) Building control
- (xxvii) Licensing of motor vehicles and transport permits
- (xxviii) Licences – Drivers' and learners' renewal of
- (xxix) Nature reserves
- (d) Subsidised services
  - (i) Health and ambulance
  - (ii) Libraries and museums
  - (iii) Proclaimed roads

(2) Trading and economic services must be ring fenced and financed from service charges while community and subsidized services will be financed from rates.

(3) Expenditure will be classified in the following categories:

- (i) Salaries, wages and allowances
- (ii) Bulk purchases
- (iii) General expenditure
- (iv) Repairs and maintenance

(v) Capital charges (interest and redemption) / depreciation

(vi) Contribution to fixed assets

(vii) Contribution to funds

(a) Doubtful debts

(b) Working capital; and

(c) Statutory funds

(viii) Contribution to reserves

(4) Cost centres will be created to which the costs associated with providing the service can be allocated:

(i) By Department

(ii) By Section/service; and

(iii) By Division/service.

(5) The subjective classification of expenditure each with a unique vote will be applied to all cost centres.

## **7. CATEGORIES OF PROPERTY**

(1) The Council may levy different rates to different categories of rateable property. All rateable property will be classified in a category and will be rated based on the category of the property. For purposes of levying differential rates based on the use, permitted use or geographical area of the properties in terms of section 8(1) read with sections 3(3)(b) and 3(3)(c) of the Act, the following categories (including clarification of category) of properties are determined:

| Ref no | Category  | Clarification  |
|--------|---|--|
| 1      | Residential properties                                | As per definition of “residential properties”.   |
| 2      | Undeveloped vacant residential properties             | All properties (i) zoned or in respect of which the permitted use is for residential purposes; and (ii) are undeveloped; and (iii) are vacant; and (iv) are within a proclaimed township or a land development.          |
| 3      | Business and Commercial properties                    | As per definition of “business and commercial property”.   |
| 4      | Undeveloped vacant business and commercial properties | All properties (i) zoned or in respect of which the permitted use is for business and commercial purposes; (ii) are undeveloped; and are (iii) vacant; and (iv) within a proclaimed township or a land development area. |
| 5      | Industrial properties                                 | As per definition of “industrial properties”.  |
| 6      | Undeveloped vacant industrial properties              | All properties (i) zoned or in respect of which the permitted use is for industrial purpose; (ii) are undeveloped; and (iii) are vacant; and (iv) within a proclaimed township or a land development area.               |
| 7      | Agricultural properties                               | Properties primarily used for agricultural purposes.   |

|    |  |   |
|----|--|---|
| 8  | Vacant agricultural properties         | Agricultural properties which are vacant.   |
| 9  | State-owned properties                 | All properties owned by Provincial and / or National Government or an organ of State, excluding all properties that fall under the definition of Public Benefit Properties and municipal properties.                              |
| 10 | Vacant State-owned properties          | Properties owned by the Provisional and /or National Government or an organ of State, excluding all properties that fall under the definition of Public Benefit Properties and Municipal Properties which are undeveloped.        |
| 11 | Protected areas                        | As per definition of “protected area”.  |
| 12 | Municipal properties                   | All properties of which the municipality is the owner or which property vests in the municipality but excludes such properties owned by or vested in the Municipality which is used for residential and / or commercial purposes. |
| 13 | Public Service Infrastructure          | As per definition of “public service infrastructure”.   |
| 14 | Public Benefit Organization Properties | As per definition of “Public Benefit Properties”.   |



|    |                                |   |
|----|--------------------------------|---|
| 15 | Servitudes                     | Real or personal rights, whether registered or not, of one person over the property of another person, which impedes or encumbers the latter's normal rights of ownership in respect of such property.  |
| 16 | Public monuments and memorials | Monument and memorials (i) erected on land belonging to any branch of central, provincial or local government, or on land belonging to any organization funded by or established in term of the legislation of such a branch of government; or (ii) which were paid for by public subscription, government funds, or a public-spirited or military organization, and are on land belonging to any private individual. |
| 17 | Township title properties      | Erven in newly proclaimed townships in respect of which certificates of registered title have not been issued.  |
| 18 | State trust land               | As per definition of "State Trust Land".  |
| 19 | Communal land                  | Property belonging to a land reform beneficiary or his or her heirs provided that this exclusion lapses 10 years from the date on which such beneficiary's title was  |

|    |  |  |
|----|--|--|
|    |  | registered in the office of the Registrar of Deeds.  |
| 20 | Exclusive use area used for business purposes    | A right contemplated in section 25 or 27 of the Sectional Titles Act, 95 of 1986, registered against the sectional title unit, which is used for business purposes.                          |
| 21 | Exclusive use area used for residential purposes | A right contemplated in section 25 or 27 of the Sectional Titles Act, 95 of 1986, registered against the sectional title unit, which is used for residential purposes.                       |
| 22 | Exclusive use area used for industrial purposes  | A right contemplated in section 25 or 27 of the Sectional Titles Act, 95 of 1986, registered against the sectional title unit which is used for industrial purposes.                         |
| 23 | Properties used for multiple purposes            | Properties used for multiple purposes and not assigned to any other category where the property cannot readily be categorized by referring to the permitted or dominant use of the property. |
| 24 | Place of worship and / or vicarage               | Properties registered in the name of and used primarily as a place of worship by a religious community, including an official residence registered in the name                               |

|    |                   |  |
|----|-------------------|--|
|    |                   | of that community which is occupied by an office-bearer of that community who officiates at services at the place of worship.        |
| 25 | Mining Properties | Properties used for mining operations as defined in the Minerals and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002); |

- (2) Owners of properties who are of the view that their property has been categorized incorrectly may apply to the Council in writing for the category to be reviewed. The Council has the right to request documentary evidence and/or to request the municipal valuer to conduct a physical inspection of the property in order for the municipal valuer to review the category and to amend the valuation roll accordingly, if the review is successful.
- (3) The Council shall exercise its powers in relation to properties used for multiple purposes as provided for in section 9 of the Act.

## 8. RATE RATIOS

The Council may not levy different rates on residential properties except as provided for in the Act. The Council may also not levy a rate on a category of non-residential properties that exceeds a prescribed ratio to the rate on residential properties but different ratios may be set in respect of different categories of non-residential properties. The Council shall determine ratio's from time to time bearing in mind the prescribed ratios and statutory prescripts. The rate ratios as per category of property for the 2014/2015 financial year are:

| Ref no | Category                                  | Rate Ratio |
|--------|---|------------|
| 1      | Residential properties                    | 1:1        |
| 2      | Undeveloped vacant residential properties | 1:2        |
| 3      | Business and Commercial properties        | 1:2        |

|    |   |         |
|----|---|---------|
| 4  | Undeveloped vacant business and commercial properties | 1:2.5   |
| 5  | Industrial properties                                 | 1:2.5   |
| 6  | Undeveloped vacant industrial properties              | 1:3     |
| 7  | Agricultural properties                               | 1:0.25  |
| 8  | Vacant agricultural properties                        | 1:0.25  |
| 9  | State-owned properties                                | 1:2     |
| 10 | Vacant State-owned properties                         | 1:2.5   |
| 11 | Protected areas                                       | 1:0     |
| 12 | Municipal properties                                  | 1:1     |
| 13 | Public Service Infrastructure                         | 1:0.25  |
| 14 | Public Benefit Organization Properties                | 1:0.25  |
| 15 | Servitudes  | 1:0.25  |
| 16 | Public monuments and memorials                        | 1:0     |
| 17 | Township title properties                             | 1:0     |
| 18 | State trust land                                      | 1:0     |
| 19 | Communal land   | 1:0     |
| 20 | Exclusive use area used for business purposes         | 1:2     |
| 21 | Exclusive use area used for residential purposes      | 1:1     |
| 22 | Exclusive use area used for industrial purposes       | 1:2.5   |
| 23 | Properties used for multiple purposes                 | Per use |
| 24 | Place of worship and / or vicarage                    | 1:0     |
| 25 | Mining properties                                     | 1:2     |

## **9. CATEGORIES OF OWNERSHIP FOR PURPOSES OF EXEMPTIONS, REBATES AND REDUCTIONS (CRITERIA AND REASONS)**

The following categories of owners of properties or the owners of a specific category of properties have been identified for the purpose of exemptions, rebates and reductions:

- (1) Household owners who are registered as indigents in terms of the adopted policy of Council;

- (2) Owners dependant on pension or a social grant for their livelihood.
- (3) Disabled and medically unfit owners;
- (4) Owners who qualify as having poor households;
- (5) Owners of residential properties with a market value lower than an amount determined by the Municipality;
- (6) Properties which are in the process of development;
- (7) Property owned by the Municipality; and
- (8) Property owned by the State.
- (9) Owners of property that fall under the ambit of Housing Development Schemes for retired persons Act 65 of 1988.
- (10) Owners of properties primarily used as premises by a sports club for a *bona fide* sporting activity or activities.
- (11) An owner of a property situated within an area affected by a disaster within the meaning of the Disaster Management Act 2002, (Act 57 of 2002).
- (12) Property owned by a public benefit organization and used for any specified public benefit activity listed in item 1 (welfare and humanitarian), item 2 (health care), and item 4 (education and development) of part 1 of the Ninth Schedule to the Income Tax Act.;
- (13) Owners of properties used for bona fide agricultural purposes.
- (14) Properties owned by an organisation that fall under the ambit of the Non Profit Organisation Act, 71 of 1997.

Whilst some categories of property and categories of owners are granted relief with regard to the payment of rates, no relief shall be granted in respect of the payment for rates to any category of owner of property or to owners of properties



on an individual basis, and any relief granted shall only be by way of an exemption, rebate or reduction, as provided for in this Policy.

In granting exemptions, rebates and reductions to the categories of properties and categories of owners, the Council recognizes the following factors:

- (a) The inability of residential property owners to pass on the burden of rates, as opposed to the ability of the owners of business, commercial, industrial and certain other properties to recover such rates as part of the expenses associated with the goods or services which they provide;
- (b) The need to accommodate indigents and less affluent pensioners and persons dependant on a nominal income due to medical incapacitation or other factors as may be determined by Council from time to time;
- (c) The services provided to the community by public service organisations;
- (d) The value of agricultural activities to the local economy coupled with the limited municipal services extended to such activities, but also taking into account the municipal services provided to municipal residents who are employed in such activities;
- (e) The need to preserve the cultural heritage of the local community;
- (f) The need to encourage the expansion of public service infrastructure;
- (g) The indispensable contribution which property developers (especially in regard to commercial and industrial property development) make towards local economic development, and the continuing need to encourage such development; and
- (h) The requirements of the Act.

The cost to the municipality of having granted the relieve measures will be reported as required by Legislation.

## **10. LIABILITY FOR RATES**

### **(1) Method and time of payment**

Emfuleni Local Municipality will recover the rate levied in twelve equal monthly installments over the relevant financial year. The installment is payable on or before the 7<sup>th</sup> day of every month, following the month in which it has been levied or the due date as per the municipal statement, whichever is the earlier. Interest will be charged on the arrear amount due for rates payable at the interest rate determined by the Council.

### **(2) Annual Payment Arrangements**

Owners of rateable properties may choose to pay the annual rates in one installment on or before the 7<sup>th</sup> October of the particular financial year. The property owner must notify the municipal manager or his/her nominee by no later than 30 June in any financial year, or such later date in the financial year as determined by the municipality, that he/she wishes to pay all rates in respect of such property for a particular financial year in one installment, after which such an owner shall be entitled to pay all rates in the subsequent financial year and all subsequent financial years annually until he/she withdraws this notice in similar manner.

Rates payable on an annual basis will be subject to a 5% discount if paid in full on or before the 7<sup>th</sup> October of the particular financial year.

### **(3) Recovery of arrear rates from tenants, occupiers and agents**

If an amount due for rates levied in respect of a property is unpaid after the due date, the municipality may recover the amount in whole or in part from a tenant or occupier of the property. The amount that the municipality may recover from the tenant or occupier of the property is limited to the amount of the rent or other money due and payable by the tenant or occupier to the owner of the property. Any amount which the municipality recovers from the tenant or occupier of the property must be set off, by the tenant or occupier, against any money owed by the tenant

or occupier to the owner. The Municipality may only recover such rates from the tenant or occupier after it has served a written notice to this effect on the tenant/occupier.

The municipality may recover the amount due for rates from any agent of the owner after it has given written notice to that agent or person. The amount the municipality may recover from the agent or other person is limited to the amount of that rent received by the agent or person, less the commission due to that agent or person subject to the Estate Agents Affairs Act, 1976 (Act No 112 of 1976). The agent or other person must, on request by the municipality, furnish the municipality with a written statement specifying all payments for rent on the property received by that agent or person during a period determined by the municipality.

**(4) Clearance Certificate**

All monies collected, including any estimated amount for the duration of the validity period of the clearance certificate, are for the purposes of section 118 (1A) of the Municipal Systems Act, or section 89 of the Insolvency Act, 1936 (Act 24 of 1936), deemed to be due and must be paid in order to facilitate the transfer of immovable property. (See *Steve Tshwete Local Municipality v Fedbond* [2013] ZASCA 15 (20 March 2013) where the SCA ruled that clearance must be given, in case of insolvency, for 2 years preceding the date of application for clearance, not 2 years preceding date of sequestration).

## **11. EXEMPTIONS, REBATES AND REDUCTIONS ON RATES**

### **11.1 Exemptions**

The following categories of property are exempted from rates:

- (a) The following types of property owned by or vested in the Council are exempt from rates:

- (i) Public service infrastructure owned by the Council or a service provider, including Public service infrastructure vested in the Council;
  - (ii) Refuse tip sites;
  - (iii) Municipal burial grounds and adjacent public space within the burial ground precinct and municipal crematoria;
  - (iv) Property used for the provision of public parks and zoned as Public open space and included undeveloped municipal property which is for the purposes of this Policy deemed to be public open space;
  - (v) Property used for cultural, sporting and recreational facilities other than property subject to a registered lease;
  - (vi) Municipal housing schemes.
- (b) The criteria and reasons applied to the exemptions are that these properties are owned by or vested in the Council and used for public purposes.
- (c) Residential Properties:

In line with Section 17(1)(h) of the Local Government: Municipal Property Rates Act, No. 6 of 2004 on the first R15 000 of the market value of a property assigned in the valuation roll or supplementary valuation roll of a municipality to a category determined by Council.

## **11.2 Reductions**

In addition to the impermissible rates described in section 17 of the Act, the Council shall determine further reductions to be applied to the market value of properties from time to time. The criteria and reasons applied to the reductions will be to allow a fixed reduction on the market valuation of:

- 10.2.1 All properties categorized as residential properties in order to alleviate the tax burden on all owners of residential property within

the municipality. In addition to the impermissible rates described in section 17(1)(h) of the Act a further R135 000 reduction on the market value of a property will be granted.

10.2.2 All properties categorized as undeveloped vacant residential properties, in order to encourage development of residential areas by the private sector. A reduction on the first R40 000 of the market value of the property will be granted.

### **11.3 Rebates**

In terms of section 15 of the Act:

- (a) All residential properties shall be granted a uniform rebate of 30% on the cent in the rand amount payable on the property, as determined by the Council during the annual budget process.
- (b) On application all properties owned by juristic persons that fall under the ambit of the Housing Development Schemes for Retired Persons Act 65 of 1988 will be granted a rebate on the cent in the rand amount payable on the property that is equal to the rate ratio 1:0.25, as determined by council during the annual budget. rebates The juristic person shall pass the rebate benefit to registered holders of a right of occupation, failing which the council may apply full rating with retrospective effect to the date on which council applied the rebate.
- (c) All state owned properties (excluding properties falling in the category for Public Benefit Properties) as defined in this policy shall be granted a 20% rebate on the cent in rand amount payable on the property, as determined by council during the annual budget.
- (d) On application all properties owned and primarily used as premises by a sports club for a *bona fide* sporting activity or activities which entails an activity involving physical exertion and skill in which an individual or team competes against another or others and which sports club is registered / affiliated to the relevant sport association or federation,



shall be granted a 75% rebate on the cent in the rand amount payable on the property, as determined by council during the annual budget.

(e) Pensioners, disabled and/or medically unfit as well as owners with poor households in respect of all properties used for residential purposes (indigent persons are addressed in Indigent Policy) shall be granted an additional rebate expressed as a percentage on the amount of the rate payable on the property, as determined by the Council from time to time, based on the following criteria:

i) A rebate based on the gross monthly income may be granted in addition to the rebates mentioned in (a) above to registered owners of residential properties who qualify according to the gross monthly household income of all persons proven usually residing on that property.

ii) To qualify for the rebate a property owner must:

- Be a natural person;
- Be the registered owner of the property;
- Occupy the property as his/her primary residence on a full time basis;
- Complete a prescribed application form obtainable from the Municipality.
- Obtain written confirmation from the Municipality that such application was successful.

iii) The following shall also apply:

- If the residence is vacated or the applicant passes away or an applicant reaches the age of 60 during the year, the rebate shall be calculated *pro rata* as from such date;

- Submission of the following documentation as proof:
  - Copy of identity document or other acceptable form of personal identification;
  - Pension card;
  - Bank statements for last three months or other official financial proof of income as may be requested; and
  - Payslips for the last three months;
- iv) Additional rebates are only applicable to applicants whose municipal accounts are paid in full;
- v) Medically unfit persons who have not been declared unfit by a pension fund must submit the necessary proof that they have been declared unfit for daily work related activities together with supporting evidence from two registered medical practitioners;
- vi) Disabled persons who have not been declared disabled must submit the necessary proof that they have been declared unfit for daily work related activities together with supporting evidence from two registered medical practitioners;
- vii) Applications who meet all the criteria may receive the rebate from date of receipt of application;
- viii) The rebate will be valid until the end of the financial year, and applications must be submitted annually;
- ix) If the applicant owns other properties for which a market related rental or any other market rental is obtained the rental will form part of the gross monthly household income;
- x) If permitted use of a property in this category changes during a financial year, any rebate is forfeited from the date of approval by the Council of such change;

xi) Pensioners must be 60 years and older;

xii) Additional rebates will be suspended if the applicant fails/neglects to comply with subparagraphs (ii) to (xi) mentioned above; and

xiii) The gross monthly household income levels and maximum rebates applicable to a financial year shall be determined by the Council annually:

| <b>Gross monthly household income</b> | <b>% Rate rebate</b> |
|---------------------------------------|----------------------|
| R0.00 to Indigent threshold           | 100%                 |
| Indigent threshold to R4 770.00       | 90%                  |
| More than R4 770.00 to R5 300.00      | 80%                  |
| More than R5 300.00 to R5 830.00      | 70%                  |
| More than R5 830.00 to R6 360.00      | 60%                  |
| More than R6 360.00 to R6 890.00      | 50%                  |
| More than R6 890.00 to R7 420.00      | 40%                  |
| More than R7 420.00 to R7 950.00      | 30%                  |
| More than R7 950.00 to R8 480.00      | 20%                  |
| More than R8 480.00 to R9010.00       | 10%                  |

(f) Development incentives

Owners of undeveloped properties which are in the process of being developed shall be granted an additional rebate of 50% on the cent in the rand amount of the rate payable on the property, as determined by the Council from time to time, provided the following criteria are met:

(i) All applicants must complete a standard application form obtainable from the Municipality and must declare under oath that:

- \* Building plans have already been submitted to the Municipality for approval but not yet approved due to a delay on the side of the Municipality; or
- \* Building plans have been approved by the Municipality and construction has already started; or
- \* Building plans were submitted but development is not possible due to:
  - Municipal services not available to commence with development (Water, electricity and sanitation, etc.);
  - The fact that the Municipality has not yet approved applications for example re-zoning, township applications, etc.

(ii) Rebates will only be applicable:

- \* If the standard application is approved;
- \* For a 12 months period where after the applicant must re-apply.

(iii) In the event that the property is sold prior to completion of development, the new owner must inform the Municipality and re-apply accordingly.

(iv) The Municipality reserves the right to refuse or reverse any rebate if the details submitted in the application are incomplete, incorrect, or false.

(v) Unregistered erven (Township title properties) shall not be rateable until first registration takes place or a certificate of registered title has been issued by the Registrar of Deeds.

- (g) All applications for indigency will be dealt with in accordance to Council's approved Indigent Policy.
- (h) An owner of a property situated within an area affected by a disaster within the meaning of the Disaster Management Act 2002, (Act 57 of 2002), shall be entitled to an exemption, rebate and/or reduction in rates in respect of such affected property, as determined or recommended by National or Provincial Government and as adopted by the Council.
- (i) On application property owned by a public benefit organisation and used for any specified public benefit activity listed in item 1 (welfare and humanitarian), item 2 (health care), and item 4 (education and development) of part 1 of the Ninth Schedule to the Income Tax Act shall be granted an rebate in line with the latest promulgated rate ratio's, (1:0.25).
- (j) Owners of agricultural properties (used for bona fide farming purposes) shall be granted a rebate on the general rate that is in line with the promulgated rate ratio on properties used for agricultural purposes (1:0.25), SARS directive and Tax assessment will be main requirements.
- (k) On application properties owned by an organisation that fall under the ambit of the Non Profit Organization Act, 71 of 1997 shall be granted a 75% rebate on the cent in the rand amount payable on the property, as determined by Council during the annual budget preparations. Must provide a tax clearance and through their financials show that the profits are used to the benefit of the Organization.
- (l) On application all properties in respect of which an endorsement has been registered in the Deeds Office in terms of Section 4C of the Housing Development Scheme for Retired persons Act, 65 of 1988 or which are registered in terms of Section 18 of the Older Persons Act, 13 of 2006 as a residential facility shall be granted a 75% rebate on the



cent in the rand amount payable on the property, as determined by Council during the annual budget preparation.

Except for items 3(a) and (c) applications must be submitted in prescribed form (Formal ELM application) by not later than 31 August each financial year. Applications received after 31 August of a financial year will be apportioned for that financial year. Persons who have submitted false information and/or false affidavits/and or failed to inform the Municipality of any changes or amended use benefit will be withdrawn and the Municipality may take further appropriate action.

Under no circumstances shall the aggregate of rebates and reductions for which an owner or property qualifies, exceed the rates payable in respect of such an owner/property, but for the application of the rebate and/or reduction.

## **12. AMOUNT DUE FOR RATES**

A rate levied by the municipality on property will be an amount (cent in the Rand) on the market value of the property as determined by Council during the annual budget preparations.

## **13. RATE INCREASES**

The municipality will consider increasing property rates levies annually during the budget process;

- (1) The Municipality will in determining the rate levy increase take the following into consideration:
  - (a) To treat persons liable for rates equitably;
  - (b) Take into account the effect of rates on the poor and include appropriate measures to alleviate the rates burden on them.

- (2) All increases in the property rates levied will be communicated to the local community in terms of the council's IDP and Budget community participation process.

#### **14. CORRECTION OF ERRORS AND OMISSIONS**

Where the rates levied on a particular category of a property have been incorrectly determined, whether because of an error or omission on the part of the municipality or false information provided by the property owner concerned or a contravention of the permitted use to which the property concerned may be put, the rates payable shall be appropriately adjusted for the period extending from the date on which the error or omission is detected back to the date on which rates were first levied in terms of the current valuation roll.

#### **15. FREQUENCY OF VALUATIONS**

The municipality will make a general valuation of all properties and prepare a valuation roll every 3 (three) years or for any other period as determined by the Council from time to time but in total not for more than 4 financial years.

#### **16. DATE OF VALUATIONS**

For the purposes of property valuation the Council determines the date of valuation to be the 1<sup>st</sup> day of July of the year before the start of the financial year in which the valuation roll is to be implemented.

#### **17. INSPECTION OF AND OBJECTIONS TO AN ENTRY IN THE VALUATION ROLL**

- (1) Once the Council has given notice that the valuation roll is open for public inspection, any person may within the inspection period, inspect the roll during office hours and may on payment of a reasonable fee as prescribed by the Council, request the municipality during office hours to make extracts from the roll and may further lodge an objection with the Municipal Manager against any matter reflected in, or omitted from, the roll.

- (2) The Municipal Manager or an official designated by him/her must assist an objector to lodge an objection if that objector is unable to read or write.
- (3) Objections must be in relation to a specific individual property and not against the valuation roll as such;
- (4) The lodging of an objection shall not defer liability for the payment of rates beyond the date determined for payment; and
- (5) All objections received shall be dealt with in accordance with the Act.
- (6) No electronic, e-mail, facsimile or late objections will be accepted.

## **18. SPECIAL RATING AREAS**

The municipality may by resolution of its council:

- (a) determine an area within that municipality as a special rating area;
- (b) levy an additional rate on property in that area for the purpose of raising funds for improving or upgrading that area; and
- (c) differentiate between categories of properties when levying an additional rate referred to in paragraph (b).

## **19. LEGAL REQUIREMENTS**

An abridged version of the key requirements of the Act is available on written request and on payment of a reasonable fee from the office of the Municipal Manager.

## **20. SHORT TITLE**

This policy is the Property Rates Policy of the Emfuleni Local Municipality.

## **21. IMPLEMENTATION AND REVIEW OF THIS POLICY**

This policy is valid from 1 July 2014 to 30 June 2015 and will be reviewed annually.



Vaal River City, the Cradle of Human Rights

# POLICY ON ACCESS TO FREE BASIC SERVICES

**2014/2015 FINANCIAL YEAR**

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### ***PREAMBLE***

*WHEREAS section 96 of the Local Government:- Municipal Systems Act, 2000 (Act No. 32 of 2000) as amended requires a municipality to adopt maintain and implement a credit control-, debt collection and customer care policy;*

*AND WHEREAS section 97 of the said Act prescribes what such policy must provide for,*

*And in terms of the Municipal Finance Management Act (MFMA), 2003 (Act No. 56 of 2003) sections 62 and 64 require the effective management of the municipality's revenue;*

*NOW THEREFORE the Municipal Council of the Municipality of Emfuleni adopts the policies as set out in this document.*

## A. INTRODUCTION

1. The Municipal Council must give priority to the basic needs of the community, promote the social and economical development of the community and ensure that all residents and communities in the municipality have access to at least the minimum level of basic municipal services in terms of Section 152(1) (b) and 153 (b) of the Constitution.
2. The Council accepts that they are responsible for the rendering of services in terms of schedules 4 and 5 of the Constitution as well as other services which may be delegated by National and Provincial Government. The Council will endeavor to render a basic level of services necessary to ensure an acceptable and reasonable quality of life and which takes into account health and environmental considerations. No residents should receive any service below the minimum level of services.
3. In terms of section 74 of the Local Government Municipal Systems Act 2000, as amended, a Municipal Council must adopt and implement a Tariff Policy. In terms of section 74(i) of the Act, in adopting a Tariff Policy, the Council should at least take into consideration the extent of subsidization of tariffs for poor household consumers. Arising from the above, Council needs to approve an indigent Support Policy. The policy must provide procedures and guidelines for the subsidization of basic services and tariff charges to its indigent household consumers.
4. Services are generally regarded as to be access to electricity, access to clean water within a reasonable distance of one's dwelling, basic sanitation, solid waste removal and access to and availability of roads.
5. The key purpose of an indigent subsidy policy is to ensure that household consumers with no or lower income are not denied a reasonable service and that the municipality is not financially burdened with non-payment of services.
6. Provide that grants are received and funds are available, the indigent subsidy policy should remain intact.
7. To achieve the purpose it is important to set a fair threshold level, and then to provide a fair subsidy of tariffs.
8. The consumer, in order to qualify as an indigent, needs to complete thenecessary documentation as required and agree to regulations and restrictions stipulated by Emfuleni Municipality.
9. A consumer qualifying for indigent support will receive the following subsidiesasetermined annually during the preparation of the municipality's budget-

| <b>SERVICE</b>                          | <b>INDIGENT SUBSIDY</b>  |
|---|--|
| Water                                   | Min 6 Kiloliters. Additional 4 KI is subject to affordability. Except for consumers under point I(2) |
| Electricity (pre-paid and conventional) | 50 kWh with 20 amp connection  |
| Sewer                                   | 100%   |
| Refuse                                  | 100%   |
| Assessment Rates                        | 100%   |
| Market related Rental – Council owned   | 60% of rental  |

## **B. PURPOSE OF THE POLICY**

1. The purpose of the Indigent Support Policy is to ensure the following:-
  - o The provision of basic services to the community in a sustainable manner, within the financial and administrative capacity of the Council; and
  - o To provide procedures and guidelines for the subsidization service charges to received from Central Government, according to prescribed policy guidelines.
2. The Council also recognizes that many of the residents can simply not afford the cost of full provision and for this reason the Council will endeavor to ensure affordability through:-
  - o Setting tariffs in terms of the Council's Tariff Policy, which will balance the economic viability of continued service delivery; and
  - o Determining appropriate service levels.

## **C. RESPONSIBILITY/ACCOUNTABILITY**

The Council has the overall responsibility for laying down the Indigent Support Policy.

## **D. INDIGENT SUPPORT POLICY PRINCIPLES**

The following should be the guiding principles in implementing the Indigent Support Policy:-

1. The Indigent Support Policy is in accordance with the Local Government Municipal System Act 2000, as amended and other related legislation.
2. Relief will be provided by the Council to registered and approved residential owners, and or tenants of which the Market Value does not exceed R150000.00 or as from time to time determine by the council in terms of section 10.2 (a ) of the Municipality Property Rates Policy.

3. The Council must, wherever possible, ensure that any relief is constitutional, practical, fair, equitable and justifiable to avoid alienating any group of household consumers. There should be no differentiation whatsoever of any residential consumers, except in the level of service rendered.
4. The subsidy for minimum service levels should not result in the creation of a massive bureaucratic administration that would not be cost effective to implement.
5. Differentiation must be made between those household consumers who cannot afford to pay for basic services and those who just do not want to pay for these services.
6. It should be based on a predetermined period or financial year,
7. The Indigent Support Policy will prevail as long as funds are available.
8. The Council may review and amend the qualification criteria for indigent support
9. The collective or joint gross income of all the occupants on a residential stand will be taken into account. The total gross household income must be correctly reflected on the application form requesting indigent support.
10. If a person is found to be indigent, it should be registered on a database linked to the debtors system to ensure cost effective and efficient management of indigents.
11. The residents may also formally apply on the prescribed application form for the relief and will qualify for the indigent support according to the prescribed criteria/principles laid down by the Council. After the application form has been completed, an effective and efficient evaluation system should be used in order to obtain the outcome within a reasonable time determined by the Council.
12. The onus is on the recipient to immediately inform the Council of any change in his/her status or personal household circumstances.
13. Disciplinary measures decided by the Council, should be imposed on people who misuse the system and provide incorrect information.

#### **E. CRITERIA FOR IDENTIFICATION TO QUALIFY FOR INDIGENT SUPPORT**

- 1 Grants-in-aid may, within the financial ability of the municipality, be allocated to owners or tenants of residential premises and not exceeding the Market Value of R 150,000.00 or as from time to time determine by the council in terms of section 10.2 (a) of the Municipality Property Rates Policy and in terms of section 9 (A) of this policy irrespective of their income will qualify as indigent, who receive electricity (either from council or directly from Eskom), water, sanitation, refuse removal, site rental or assessment rate services from the Municipality, in respect of charges payable to the Municipality for such services.
- 2 These grants may also be allocated to any other such a person who does not qualifying as an indigent in terms of section E (1) of this policy and who

is the owner or account holder or any other occupier who is the tenant and or account holder of the property concerned that can submit proof or declare under oath that all occupants over 18 years of age or in the case of child headed household consumers had no income or a verified total gross monthly income of less than the amount indicated in terms of the definitions below.

2.1 The total gross income of all occupants been determined by the council from time to time. [Currently, this amount is deemed to be equal to the amount received by two state pensioners as annually approved by the South African Government as part of that year budget plus R1100.

Any person employed by the State, Municipal and Entities do not qualify for such grant unless they can submit proof or declare under oath that they cannot afford the municipal services, may apply for such grant.

3. Only one application per person (household consumer) in respect of one property only shall qualify for Indigent grant as set out in this policy.
4. The subsidy will apply to the owner or consumers who must be permanently occupy the property concerned. I.e. it must be his/her primary residence.
5. The subsidy will not apply in respect of household consumers owning more than one property and who will therefore not be classified as indigent.
6. Where water consumption of an indigent consumer exceeds the limit as reflected in item A.9 the Council must install a flow control washer pre-paid water meter after the council has notified the consumer of the council intention. The consumer must within 30 days acknowledge in writing that the supply of water to the premises will be restricted by a flow control washer or that a pre-paid water meter will be installed. Failing, the council will resume with the installation of a flow control washer or that pre-paid water meter.
7. The municipality reserves the right to conduct an affordability assessment on any household irrespective of the municipal value of R150, 000.00 mentioned above.

#### **F. APPLICATION AND AUDIT FORM**

1. An Application form for Indigent Household Subsidy as determine in section E (2) of this policy must be completed by all consumers who may qualify in terms section E (2) of this policy.
2. The owner/account holder or any other occupier who is the tenant/account holder must apply in person and must present the following documents with the application:
  - (a) The latest Municipal account in his/her possession.
  - (b) The account holder's and spouses identity documents.
  - (c) Provision for child headed household consumers and properties inherited must be specified.

- (d) An application form indicating the names and identity numbers of all occupants/residents over the age of 18 years, who reside at the property.
  - (e) Documentary proof of income or an affidavit of financial status.
  - (f) Statement of monthly income and expenditure.
  - (g) Bank statement for past three months of applicant and spouse where applicable.
3. Application forms must be read in conjunction with the policy proposed and form part of Council's indigent policy. All applications must be verified by duly authorized official or municipal agent appointed by Council.
  4. The relevant Ward Councillor must assist during the evaluation and verification process together with the relevant officials and local community leaders or ward committee members appointed by Council.
  5. The list of indigent household consumers can be made available at any time to the information Trust Corporation (ITC) for the purpose of exchanging credit information.
  6. if an application is favourably considered, a subsidy will only be granted during that municipal financial year and the subsequent twelve (12) month budget cycle or any other period as approved by Council. The onus will rest on the approved account holders to apply for relief on an annual basis or any other period as approved by Council.
  7. For the purposes of transparency, on an annual basis, the following key information of the recipient's support will be made available to the public for scrutiny:-
    - \* Names of household consumers receiving relief for the prescribed period:
    - \* Stand number where services are rendered to the recipients; and
    - \* Number of dependants residing on the property.
  8. Any resident may query the qualification of a recipient in writing, within 30 days from the date of publication, to the Council.

#### **G. DRAFTING AND MAINTENANCE OF AN INDIGENT REGISTER**

1. The Chief Financial Officer or any other person duly delegated will be responsible to compile and administer the database for household consumers registered in terms of this policy.
2. Council reserves the right to send officials or its agents to premises/household consumers receiving relief from time to time for the purpose of conducting an onsite audit of the details supplied.

#### **H. PENALTIES AND DISQUALIFICATION FOR FALSE INFORMATION**



1. Applicants will be required to sign and submit a sworn affidavit, to the effect that all information supplied is true and that all income, i.e. from formal and/or informal sources, is declared.
2. Any person who supplies false information will be disqualified from further participation in the subsidy scheme. He/she will also be liable for the immediate repayment of subsidies received, reversal of any debt written off and the institution of criminal proceedings, as Council may deem fit.
3. When an indigent consumer fails to comply with the conditions stipulated to receive the subsidy, they will be dealt with in terms of the Council's uniform credit control procedures.
4. The onus also rests on indigent support recipients to immediately notify Council of any changes in their indigence status.

## **I. SERVICES TO BE SUBSIDISED**

### **1. Electricity**

- All indigents which market value does not exceed R150,000.00 and grants approved in terms of section E (2) of this policy will receive 50 Kwh units of electricity per month free of charge. Unused free electricity units will not be carried over to the next month.
- Any meter tampering will result in the subsidization to be withdrawn.
- Where electricity is supplied by Eskom, the Council will enter into a service level agreement with Eskom to pay over the subsidy for indigents qualifying in terms of this policy.

### **2. Water**

- Indigents which market value does not exceed R150,000.00 and grants approved in terms of section E (2) of this policy will receive a minimum of 6 kiloliters of water per month fully subsidized.
- In addition, registered indigents may receive a further 4 kiloliters of water per month subject to affordability
- In the case of un-metered services the subsidy will be equal to the flat rate tariff applicable for that financial year.
- A subsidy, determined at the beginning of every financial year and not more than the applicable tariff for that year, will be applied for the duration of that particular financial year.

### **3. Refuse Removal**

- All indigents which market value does not exceed R150,000.00 and grants approved in terms of section E (2) of this policy shall be

subsidized for refuse removal as determined and provided for by the Council in the annual budget from time to time.

- ⊖ A subsidy, determined at the beginning of every financial year and not more than the applicable tariff for that year, will be applied for the duration of that particular financial year.

#### 4. Sewerage

- All indigents which market value does not exceed R150,000.00 and grants approved in terms of section E (2) of this policy shall be subsidized for sewerage services as determined and provided for by the Council in the annual budget from time to time.
- ⊖ A subsidy, determined at the beginning of every financial year and not more than the applicable tariff for that year, will be applied for the duration of that particular financial year.

#### 5. Property Rates

- In terms of Section 10 (2)(a) of the Municipal Property Rates policy read together with Section 17 (h) of the Municipal Property Rates Act indigents shall be subsidized for property rates as determined and provided for by the Council in the annual budget from time to time.
- ⊖ A subsidy, determined at the beginning of every financial year and not more than the applicable tariff for that year, will be applied for the duration of that particular financial year.

#### 6. Market Related Rental

- All registered indigents shall be subsidized to a maximum of sixty percent (60%) of the payment of site rental.
- All registered indigents shall be subsidized for the payment of site rental as determined and provided for by the council in the annual budget from time to time.
- ⊖ A subsidy, determined at the beginning of every financial year and not more than the applicable tariff for that year, will be applied for the duration of that particular year.

### J. TARIFF POLICY

1. The Local Government Municipal Systems Act 2000, as amended, stipulates that a Municipal Council must adopt and implement a tariff policy on the levying of fees for municipal services provided by the municipality itself or by way of service delivery agreements and which complies with the provisions of the Act and with any other applicable legislation.
2. A tariff policy must reflect, amongst others, at least the following principles, namely that:-

\* The amount individual users pay for their services should generally be in proportion to their use of that service:

\* Poor household consumers must have access to at least basic services

through-

- Tariffs that cover only operating and maintenance costs;

- Special tariffs or life line tariffs for low levels of use or consumption of services or for basic levels of service; or

- Any other direct or indirect method of subsidization of tariffs for poor household consumers.

\* The extent of subsidisation of tariffs for poor household consumers and Other categories of users should be fully disclosed.

#### **K. SOURCES OF FUNDING**

1. The amount of subsidization will be limited to the amount of the equitable share received on annual basis. This amount may be varied on annual basis according to the new allocation for a particular financial year,
2. If approved as part of the budget and tariff policy the amount of subsidization may be increased through cross subsidization, i.e. step tariff system.

#### **L. METHOD OF TRANSFER AND THE VALUE OF THE SUBSIDY**

1. No amount shall be paid to any person or body, but shall be transferred as a credit towards the approved indigent account holder's municipal services account in respect of the property concerned.
2. Households with arrear amounts shall not qualify for any assistance and shall not be taken into consideration. Calculations shall be based on the monthly current accounts only and in accordance with the approved budget and tariff policy.
3. Where the supply is metered, a 100% subsidy of water with a concession of up to 6kl will apply. In addition, registered indigents may receive a further 4 kiloliters of water per month subject to affordability. If the consumption exceeds the 6kl or 10kl the consumer will be charged for actual consumption exceeding the 6kl or 10KL at normal tariffs.

4. Where the supply is not metered 100% subsidy on the flat rate charged.
5. The provisions of point 3 above are subject to the proviso that the consumer agrees in writing that the supply of the applicable premises may be restricted by a flow control washer.
6. The municipality may install a prepaid electricity meter where a consumer is provided with free basic electricity by the Municipality. Such a consumer must agree to the installation of a prepaid electricity meter where one has not already been installed.

#### **M. Arrear Accounts**

1. The approved account holder shall remain responsible for any outstanding amount at the date of application as well as for future charges above the threshold.
2. Any debt must:-
  - Only be written off after all reasonable steps have been taken to recover the debt. This should be done in accordance with the municipality's credit control and debt collection policy as well as principles and policy on recoverable debt and writing off of irrecoverable debt and after the municipality has taken all steps to ensure that:-
    - Recovery of the debt would be uneconomical;
    - Recovery would cause undue hardship to the debtor or his/her dependents; and
    - It would be an advantage to the Municipality to effect a settlement of its claim or to waive the claim.
  - Be disclosed in the annual financial statements, indicating the relevant policy in terms of which the debt was written off.
3. The arrears on the accounts of household consumers, approved as indigent, will be submitted to Council to be written off in full (including any interest charged). Arrear accounts will be subjected for evaluation by a committee appointed by the accounting officer before submission to council for write off. This submission will only be valid as a once-off exercise after approval and will not be applicable for future consumption in excess of the approved subsidy accumulated.
4. In the case of arrears that accumulate after registration date and write off of outstanding balance, a report must be submitted to council on a quarterly basis for consideration to write off such arrears.

**N. RESTORING SERVICES TO QUALIFIED HOUSEHOLD CONSUMERS**

If an application is approved services will be restored free of charge. If services are to be suspended thereafter in terms of the approved credit control policy the approved charge or reconnection will be payable.

**O. SERVICES IN EXTENT TO AVAILABLE SUBSIDY**

Where restriction of consumption applies to a particular service, applicants may not refuse to be restricted in terms of Council policy. Where restrictions are not possible the account holder will be responsible for the consumption in excess of the approved subsidy.

**P. CREDIT CONTROL POLICY TO BE APPLIED FOR INDIGENT HOUSEHOLD CONSUMERS**

1. The credit control policy aims to achieve the following:-

- \* To distinguish between those who can and cannot genuinely pay for services;
- \* To get those who cannot pay to register with the municipality so that they could be given subsidies;
- \* To enable the municipality to determine and identify defaulters to ensure appropriate credit control procedures; and
- \* To establish an indigent directory of all persons who comply with the policy.

2. Obligation to Pay

2.1 The policy on provision of services should endeavour to provide services in accordance with the amount available for subsidization.

2.2 It is however important to note that the subsidy received, in the majority of cases, does not cover the full account. In such event the consumer is still responsible for the balance between the full account and the subsidy received.

2.3 Where a consumer does not qualify as an indigent debtor in terms of additional consumption, credit procedures must still be applied, in accordance with the approved credit control policy, for these outstanding amounts.

**Q. IMPLEMENTATION AND REVIEW OF THIS POLICY**

1. This policy shall be implemented once approved by Council. All future applications for indigent registrations must be considered in accordance with this policy.
2. In terms of section 17(3) (e) of the MFMA this policy must be reviewed on annual basis and any proposed amendments tabled to Council for approval as part of the budget process.
3. In order to ensure the effective implementation of the policy, the following should form part of the roll out of the programme:-
  - 3.1 Publishing of the registration process, in local news papers, municipal account, flyers and posters.
  - 3.2 Communication through local and regional radio stations.
  - 3.3 Informing non governmental organisations, community based organisations, religious organisations about criteria and programme.
  - 3.4 Role of ward councillors and committees in the registration and verification process.
  - 3.5 Chief Financial Officer to appoint a project manager and team to drive the programme.





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# PRINCIPLES AND POLICY ON RECOVERABLE DEBT AND WRITING OFF OF IRRECOVERABLE DEBT

**2014/2015 FINANCIAL YEAR**

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## **PREAMBLE**

*WHEREAS section 96 of the Local Government:- Municipal Systems Act, 2000 (Act No, 32 of 2000) as amended requires a municipality to adopt, maintain and implement a credit control-, debt collection and customer care policy;*

*AND WHEREAS section 97 of the said Act prescribes what such policy must provide for,*

*And in terms of the Municipal Finance Management Act (MFMA), 2003 (Act No. 56 of 2003) sections 62 and 64 require the effective management of the municipality's revenue;*

*NOW THEREFORE the Municipal Council of the Municipality of Emfuleni adopts the policies as set out in this document.*

## **A. INTRODUCTION**

1. Household consumers with no or lower Income should not be denied a reasonable service but the municipality should also not be financially burdened with non-payment of services.
2. The Council is faced with a significant amount of outstanding debt and continuous defaulting by certain consumers who can afford to pay for services. The Council has however also approved a Credit Control and Debt Collection Policy to deal with these consumers.
3. Despite strict enforcement of the above policies, Council is continuously confronted by circumstances requiring the possible write- off of irrecoverable debt. Before any write off action takes place the following should be taken into consideration:

3.1 Implementation and enforcement of credit control and debt collection actions

3.2 Effectiveness and efficiency of mechanisms, processes and procedures to collect money that is due and payable to the municipality

3.3 That there are certain circumstances that allow for the valid termination of debt collection procedures as contemplated in section 109(2) of the Systems Act, such as:-

- o The insolvency of the debtor, whose estate has insufficient funds.
- o A balance being too small to recover, for economic reasons, considering the cost of recovery."

3.4 Where Council deems that a customer or groups of customers are unable to pay for services rendered."

4. The municipality will maintain audit trails in such an instance, and document the reasons for the abandonment of the action or claim in respect of the debt."

5. In addition, the credit control and debt collection policy, Section 8.9.1 further stipulated that:-

Council must appoint a committee in terms of its delegations to review and approve all bad debt write off cases.

## **B. PURPOSE OF THE POLICY**

The purpose of this Policy is to ensure that the Principles and Procedures on Recoverable Debt and Writing Off of irrecoverable Debt are formalized.

## **C. RESPONSIBILITY/ACCOUNTABILITY**

The council has the overall responsibility for adopting and approving the Principles and Policy on Recoverable Debt and Writing Off of Irrecoverable Debt.

## **D. POLICY PRINCIPLES**

The following should be the guiding principles in implementing the Principles and Policy on Recoverable Debt and Writing Off of Irrecoverable Debt.

1. The policy is in accordance with the Local Government Municipal Finance Management Act 2003, Local Government Municipal System Act 2000, as amended and other related legislation.
2. DOUBTFUL DEBT is debt with high probability of non recovery and credit control measures will be or prove to be ineffective.
3. RECOVERABLE DEBT is debt that can be recovered by applying credit control measures, by making arrangements to pay arrears and by qualifying for incentives. These debtors are consumer who can afford to pay.
4. Before any debt is written off it must be proved that the debt has become irrecoverable. To ensure that recommendations for write off are consistent and accurate, irrecoverable debt will be defined as:-
  - 4.1 Where the tracing of the debtor is unsuccessful: and
  - 4.2 All reasonable steps, at the discretion of the appointed write off committee, were taken by the officials, to recover the debt.
5. Bad debt write offs must be considered in terms of cost benefit, when it becomes too costly to recover and the chances of collecting the debt are slim, a write off should be considered.
6. Time value of money is very important because the older the debt becomes, the more difficult and costly it becomes to collect. It is therefore imperative that a proper system of credit control is implemented and maintained to avoid debt reaching the stage of becoming too expensive to recover.
7. Differentiation must be made between those household consumers who cannot afford to pay for basic services and those who just do not want to pay for these services.
8. Debt can only be written off if the required provision exists in the Municipality's budget and/or reserves.

## **E. CATEGORIES OF DEBTORS THAT MAY QUALIFY FOR THE WRITING OFF OF IRRECOVERABLE DEBT**

1. Approved Indigent Household consumer/debtor in terms of the Municipalities Indigent Policy.
  - 1.1 Upon approval for registration as an indigent household consumer, the debtor's outstanding balance to date of approval is written off.
2. Balances too small to recover considering the cost for recovery.

Where final accounts have been submitted and paid by the respective consumer and the remaining balance after finalization of any final readings and other administrative costs results in a balance of two hundred (R200.00) or less. Such account must first be forwarded once to the consumer for payment.

Where such account is not paid by the respective consumer within a period of ninety (90) days such

amounts will automatically be subject to the provisions of Item F.

3. Insolvency of debtor (debtor includes: household consumers, businesses, insolvent deceased estates)

Where a debtor becomes insolvent the Municipality must ensure that a creditor's claim is timeously registered. Any amount not being recovered due to insufficient funds or if there is a risk of a contribution being made to an insolvent estate must, after notification, be subject to the provisions of Item F.

In case of death of the debtor a creditor's claim must be timeously registered against the deceased's estate. Any amount not being recovered due to insufficient funds or if there is a risk of a contribution being made to an deceased estate must, after notification, be subject to the provisions of Item F.

Any debt that is prescribed will be written off in terms of the Prescription Act, but must be submitted to committee referred to in Item F.

#### 4. Untraceable Debtors

1. Where for any reason the forward address of a debtor becomes untraceable or the debtor becomes untraceable from the current address, such account must be handed over to a collection agent for recovery of the debt. The collection agent will be paid an all-inclusive fee of not more than 10% of the amount that was collected. The Terms of Reference for such collection agent must include the appointment of a tracing agent to locate the debtor. Should a debtor be untraceable, the collection agent must report to the Municipality in terms of a approved SLA, on the actions that were taken to attempt to trace the debtor.
2. Any amount owed by a debtor that has become untraceable must, after notification, be written off or ceded to a debt collection agency in terms of a formal SLA approved by Council.
3. Debt written off in the above instances will automatically result in the debtor being reported to the credit bureau by the Municipality.

#### 5. Special Arrangements in order to obtain a Clearance Certificate

All outstanding debt should be treated in terms of Section 118 of the Local Government: Municipal Systems Act, No 32 of 2000, as amended.

6. Special Incentive on recoverable debt introduced by Council in terms of an approved Revenue Enhancement Strategy
  1. Notwithstanding the Municipality's Credit Control and Debt Collection Policy a debtor may enter into a written agreement with the Municipality to repay any outstanding and due amount to the Municipality under the following conditions:-
    - (a) The outstanding balance, costs and any interest thereon shall be paid in regular and consecutive monthly instalments.
    - (b) The current monthly amount must be paid in full; and
    - (c) The written agreement has to be signed on behalf of the Municipality by the Municipal Manager or a duly authorized Municipal Officer.



- (d) A debtor includes household consumers and all other debtor types.
  - (e) A debtor can only enter into arrangement to pay off debt in monthly installments. They however do not qualify for rand for rand incentive.
2. In order to determine monthly installments, the debtor must provide comprehensive statement of all income and expenditure. To ensure the continuous payment of such arrangement the amount determined must be affordable to the consumer (i.e. amount not to exceed 25% of gross income) taking into account the payment of the monthly current account is a prerequisite for concluding an arrangement.
3. The main aim of an arrangement will be to promote full payment of the current account and to address the arrears on a consistent basis. This arrangement is not to be construed as a loan but rather a revenue enhancement measure to strengthen financial resources of the Municipality. The following criteria will apply:
- If a household consumer/debtor owns more than one property, he/she will qualify only for incentive on the property which is the primary residence of the applicant.
  - In the case of other category of debtors any property owner can only apply for arrangements on one property.
  - The client's Information and account must be flagged to ensure clients do not qualify for incentive on any other property.
  - Where a tenant's account is still in use in respect of a residential property the tenant can apply for arrangements on the services account.
4. In terms of any arrangement:-
- 4.1 Where arrangements are made to pay off the principal portion of the arrear amount in installments, such an arrangement should be honoured at all times.
- 4.2 Levying of interest on arrear accounts should be immediately suspended upon completion of a debt agreement. This will allow debtors to see progress on their accounts, as continued payments will reflect a decrease on the balance.
- 4.3 As long as the agreement is honoured no further interest will be added. However, in case of defaulting the customer will not be allowed to enter into any arrangement with the municipality again and normal debt collection actions will be instituted.
- 4.4 Where arrangements are made to pay off the outstanding balance in installments such installments should be determined on the outstanding amount including arrear interest.
- 4.5 Where debtors fail to honour their arrangements without prior consultation interest will be reinstated and added to the original debt amount.

5. The arrangements referred to above may be extended to other Poverty Alleviation & Job Creation Strategies that Emfuleni Local Municipality may implement.
  1. Such Strategies may include the casual/contract employment of a debtor in a particular Municipal project (examples may include refuse collection, road maintenance, verge cutting, etc.)
6. The purpose of the above strategy/arrangement is to instill a sense of pride to the customers of Emfuleni Local Municipality that struggle to pay off their arrears, whilst extending service delivery, creating jobs, and alleviating poverty, and at the same time reducing the Debtors Book and enhancing the financial status and image of the Municipality.
7. An acknowledgement of debt and an arrangement form must be signed.
8. Where a debtor account is not in arrears, but high billing occurs on account due to various reasons. The debtor can enter into arrangement. No interest will be charged if client honours the arrangement.
9. In line with the Credit Control and Debt Collection policy the Chief Financial Officer or a duly authorized person may on written request consider and approve extension of time for payment of current accounts. The extension of time granted may however not exceeding a period of 3 months.
10. Debtors who is selling their property must make arrangement prior to applying for rates clearances to transfer ownership of property, failing which the debtors will have to settle the full outstanding balance to obtain a clearance certificate
7. Requests received for full settlements of accounts
 

All such requests will be considered individually and each case on its own merits and each case must be separately reported to the Committee, Item F.

**F. ESTABLISHMENT OF A COMMITTEE TO MONITOR THE IMPLEMENTATION OF THIS POLICY**

1. Council will establish and appoint a Committee to monitor the implementation of this policy.
2. The Committee will consist of the following members:-
  - o The Municipal Manager (Chairperson) or duly delegated person
  - o Chief Financial Officer (Alternative Chairperson) or duly delegated person
  - o Member of the Mayoral Committee for Finance or duly delegated person
  - o One member of the Section 80 Committee for Finance to be nominated by the Section 80 Committee for Finance or duly delegated person
3. The above Committee will meet at least quarterly to receive and review a report from the Chief Financial Officer containing full details of any actions taken by officials with respect to this Policy, and to consider any circumstances not

covered by this Policy.

- 3.1 The quorum for the Committee shall be 50% of the members plus one.
- 3.2 Formal minutes of Committee meetings must be prepared and submitted to Council.

4. All amount to be written off in terms of Item F above must be considered individually and each case on its own merits and each case must be separately reported to the Committee.

**G. IMPLEMENTATION AND REVIEW OF THIS POLICY**

1. Internal audit to include checking the calculations on any debt write off applications in the Annual Audit Plan.
2. This policy shall be implemented once approved by Council. All future submissions for the writing off of debt must be considered in accordance with this policy.



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## **TARIFF POLICY**

**2014/2015 FINANCIAL YEAR**

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## 1. INTRODUCTION AND LEGISLATIVE REQUIREMENTS

- 1.1 In terms of section 62 (1) of the Local Government: Municipal Finance Management Act (MFMA), Act no 56 of 2003, the Accounting Officer of a Municipality is responsible for managing the financial administration of the Municipality, and must for this purpose take all reasonable steps to ensure that, inter alia, the Municipality has and implements a tariff policy referred to in section 74 of the Local Government: Municipal Systems Act (MSA), Act no 32 of 2000 as amended.
- 1.2 In terms of section 74 of the Municipal Systems Act the Municipal Council hereby adopts a tariff policy on the levying of fees for municipal services provided by the Municipality itself or by way of service delivery agreements.
- 1.3 This policy has been compiled in accordance with:-
  - 1.3.1 The Constitution of the Republic of South Africa, Act no 108 of 1996 as amended;
  - 1.3.2 Local Government: Municipal Systems Act (MSA), Act no 32 of 2000 as amended;
  - 1.3.3 Local Government: Municipal Finance Management Act (MFMA), Act no 56 of 2003;
  - 1.3.4 Local Government: Municipal Property Rates Act (MPRA), Act no 6 of 2004;
  - 1.3.5 Emfuleni Local Municipality Property Rates Policy as reviewed annually.

## 2. DEFINITIONS AND ABBREVIATIONS

**“Accommodation”** means accommodation in an accommodation establishment, a room, dwelling-house or second dwelling unit, self-catering room, self-catering apartment or free standing building let to transient guests.

**“Accommodation Establishments”** – consists of one or more of the following let table types of accommodation –

- (a) “Camping” (informal temporary accommodation in a unique environment) is defined by a property used for erection of tents or other temporary structures for temporary accommodation for visitors or holiday-makers, which includes ablution, cooking and other facilities that are reasonably and ordinarily related to camping , for use of such visitors, and includes a caravan park, whether publicly or privately owned, but which excludes the alienation of land on the basis of time sharing, sectional title share blocks or individual subdivision; and excludes resort accommodation or mobile homes;
- (b) “Bed and Breakfast” (accommodation in a dwelling-house or second dwelling unit for transient guests) is defined by a dwelling-house or second dwelling in which the owner of the dwelling supplies lodging and meals for compensation to transient guests who have permanent residence elsewhere; provided that the primary use of the dwelling-house concerned shall remain for the living accommodation of a single family;
- (c) “Guest House” (accommodation in a dwelling-house or second dwelling unit for transient guests) is defined by a dwelling-house or second dwelling which is used for the purpose of supplying lodging and meals to transient guests for compensation, in an establishment which exceeds the restrictions of a bed and breakfast establishment and may include business meetings or training sessions for resident guests;
- (d) “Self catering Accommodation” (accommodation for non-permanent residents and transient guests) is defined by a house, cottage, chalet, bungalow, flat, studio, apartment, villa, or similar accommodation where facilities and equipment are provided for guests to cater for themselves. The facilities should be adequate to cater for the maximum advertised number of residents the facility can accommodate;
- (e) “Self catering Apartments” (accommodation for non-permanent residents and transient guests) is defined by a building or group of buildings consisting of

separate accommodation units, each incorporating a kitchen / -ette facility, and which may include other communal facilities for the use of transient guests, together with outbuildings as are normally used therewith; which are rented for residential purposes and may include holiday flats; but does not include a hotel, dwelling-house, second dwelling or group house;

- (f) **"Backpackers Accommodation"** (accommodation and communal facilities in a building or free standing buildings for transient guests) is defined by a building where lodging is provided, and may incorporate cooking dining and communal facilities for the use of lodgers, together with such outbuildings as are normally used therewith and includes a building in which dormitories/rooms/beds are rented for residential purposes, youth hostel, and backpackers' lodge; but does not include a hotel, dwelling house, second dwelling or group house;
- (g) **"Boarding House"** a dwelling-house or second dwelling which is used for the purpose of supplying lodging with or without meals or self catering to non permanent/permanent residents for compensation; provided that the primary use of the dwelling-house shall remain for the living accommodation of a single family;

**"Account"** means an account rendered specifying charges for municipal services provided by the Municipality, or any authorized and contracted service provider, and which account may include assessment rates levies and municipal rent.

**"Accounting Officer"** means the municipal manager referred to in terms of Section 60 of the Municipal Finance Management Act.

**"Annual Budget"** shall mean the budget approved by the municipal council for any particular financial year, and shall include any adjustments to such budget.

**"Annually"** – means once every financial year;

**"Arrangement"** means a written agreement entered into between the Municipality and the customer where specific repayment parameters are agreed to. Such arrangement does not constitute a credit facility envisaged in terms of section 8(3) of the National Credit Act but is deemed to be Incidental Credit as envisaged in terms of section 4(6)(b) read with section 5(2) and (3) of the National Credit Act.

**"Arrears"** means those rates, consumed services, service charges and municipal rentals that have not been paid by the due date and for which no arrangement has been made.

**"Authorized Representative"** means a person or instance legally appointed by the Municipality to act or to fulfill a duty on its behalf.

**"Basic Municipal Services"** shall mean a municipal service necessary to ensure an acceptable and reasonable quality of life, which service – if not provided – would endanger public health or safety or the environment.

**"Billing Date"** means the date upon which the monthly statement is generated and debited to the customer's account.

**"Business and Commercial Property"** means -

- (a) property used for the activity of buying, selling or trading in commodities or services and includes any office or other accommodation on the same property, the use of which is incidental to such activity; or
- (b) property on which the administration of the business of private or public entities take place; and "business an commercial properties" has a corresponding meaning;

**"By-law"** shall mean legislation passed by the council of the Municipality, and which shall be binding on the Municipality and on the persons and institutions to which it applies.

**"Calendar year"** shall mean 12 consecutive months from January to December.

**"Category"** –

- (a) in relation to a property, means a category of properties determined in terms of section 8(2) of the Municipal Property Rates Act;
- (b) in relation to the owners of property, means a category of owners determined in terms of section 15(2) of the Municipal Property Rates Act.

**"Chief Financial Officer"** means the person appointed as the Chief Financial Officer of the Municipality, or his or her nominee.

**"Consumer Price Index"** shall mean the CPIX as determined and gazette from time to time by the South African Bureau of Statistics.

**"Consolidated Account"** means an account which is a consolidation of any separate accounts of a person who is liable for payment to the Municipality in line with Local Government: Municipal Systems Act, Act No. 32 of 2000, as amended.

**"Council"** means the Council of the Emfuleni Local Municipality.

**"Councillor"** shall mean a member of the Council of the Municipality.

**"Credit Control"** means all the functions relating to the collection of monies owed by ratepayers and the users of municipal services.

**"Customer"** means the occupier of any premises to which the Municipality has agreed to supply or is actually supplying municipal services, or if no occupier can be identified or located, then the owner of the premises and includes any customer of the Municipality.

**"Day/Days"** means calendar days, inclusive of Saturdays, Sundays and public holidays.

**"Debt Collectors"** means an external person or entity appointed by the Municipality to collect monies due and payable to the Municipality, subject to the conditions contained herein.

**"Defaulter"** means any person who owes any arrears to the Municipality.

**"Delivery Date"** shall mean the date on which the periodic account is delivered to the customer or 3 days after the date the account was posted, whichever is the first.

**"Domestic Customer or User"** of municipal services shall mean the person or household which municipal services are rendered in respect of "residential property" as defined below.

**"Due Date"** means the date specified as such on municipal account for any rates or services payable and which is the last date allowed for the payment of such rates or services.

**"Dwelling"** means a house designed to accommodate a single core family, including the normal outbuildings associated therewith.

**"Electricity Charges"** means service charges in respect of the provision of electricity.

**"Property used for agricultural purpose"** – means property that is used productively for the cultivation of soils for purposes of planting and gathering in of crops; forestry in the context of the planting or growing of trees in a managed and structured fashion; the rearing of livestock and game or the propagation and harvesting of fish, but excludes the use of a property for the purpose of eco-tourism; and in the respect of property on which game is reared, trade or hunted, it excludes any portion that is used for commercial or business purposes.

**"Financial Year"** shall mean the period starting from 1 July in any year and ending on 30 June of the following year.

**"Immovable Property"** also includes -

- (a) an undivided share in immovable property, and
- (b) any right in immovable property.

**"Implementing Authority"** means the Municipal Manager or his or her nominee, acting in terms of section 100 of the Local Government: Municipal Systems Act No. 32 of 2000.

**"Indigent Customer"** means a domestic customer qualifying and registered with the municipality as an indigent in terms of the municipality's indigent policy".

**"Indigent Support Programme"** means a structured program for the provision of indigent support subsidies to qualifying indigent customers in terms of the Council's Indigent Policy.

**"Integrated Development Plan"** shall mean a plan formulated and approved as envisaged in Section 25 of the Municipal Systems Act 2000, as amended.

**"Industrial Property"** – means property used for a branch of trade or manufacturing, production, assembly or processing of finished or partially finished products from raw materials or fabricated parts on such a large scale that capital and labour are significantly involved, and includes any office or other accommodation on the same property, the use of which is incidental to such activity and "industrial property" has a corresponding meaning;

**"Interest"** means the charge levied on arrears, calculated as the prime rate, charged by the bank which holds the Municipality's primary bank account, plus a percentage as may be determined by Council from time to time.

**"Local Community"** – in relation to the Municipality –

- (a) means that body of persons comprising –
  - (i) the residents of the Municipality;



- (ii) the rate payers of the Municipality;
  - (iii) any civic organizations and non-governmental, private sector or labour organizations or bodies which are involved in local affairs within the Municipality; and
  - (iv) visitors and other people residing outside the Municipality, who, because of their presence in the Municipality, make use of services or facilities provided by the Municipality; and
- (b) includes, more specifically, the poor and other deprived sections of such body of persons;

**"Market Value"** – in relation to a property, means the value of the property determined in accordance with section 46 of the Municipal Property Rates Act;

**"Month"** means one of twelve months of a calendar year.

**"Monthly Average Consumption"** means the monthly average consumption in respect of that property calculated on the basis of consumption over the preceding or succeeding twelve months.

**"Multiple Purposes"** – in relation to a property, means the use of a property for more than one purpose as intended in section 9 of the Municipal Property Rates Act.

**"Municipality"** or **"Municipal Area"** shall, where appropriate, mean the geographic area, determined in terms of the Local Government: Municipal Demarcation Act No. 27 of 1998 as the municipal area pertaining to the Municipality.

**"the Municipality"** means Emfuleni Local Municipality.

**"Municipal Council"** or **"Council"** shall mean the municipal council of Emfuleni Local Municipality as referred to in Section 157(1) of the Constitution.

**"Municipal Pay Point"** means any municipal office in the area of jurisdiction of the Municipality designated by Council for such purposes, or any such other places as the Chief Financial Officer may from time to time designate.

**"Municipal Manager"** means the Municipal Manager of the Emfuleni Local Municipality or his or her nominee acting in terms of power delegated to him or her by the said Municipal Manager with the concurrence of the Council.

**"Municipal Services"** means services provided either by the Municipality, or by an external agent on behalf of the Municipality in terms of a service delivery agreement.

**"Municipal Tariff"** shall mean a tariff for services which the Municipality may set for the provision of a service to the local community, and may include a surcharge on such service. Tariffs for major services shall mean tariffs set for the supply and consumption or usage of electricity, water, sewerage and refuse removal, and minor tariffs shall mean all other tariffs, charges, fees, rentals or fines levied or imposed by the Municipality in respect of other services supplied including services incidental to the provision of the major services.

**"Occupier"** means any person who occupies controls or resides on any premises, or any part of any premises without regard to the title under which he or she so occupies it.

**"Open Space"** - means land that is used as a park, garden, for passive leisure or maintained in its natural state.

**"Owner"** in relation to immovable property means -

- (a) the person in whom is vested the legal title thereto provided that:-
  - (i) the lessee of immovable property which is leased for a period of not less than thirty years, whether the lease is registered or not, shall be deemed to be the owner thereof;
  - (ii) the occupier of immovable property occupied under a service servitude or right analogous thereto, shall be deemed to be the owner thereof;
- (b) if the owner is dead or insolvent or has assigned his or her estate for the benefit of his creditors, has been placed under curatorship by order of court or is a company being wound up or under judicial management, the person in whom the administration of such property is vested as executor, administrator, trustee, assignee, curator, liquidator or judicial manager, as the case may be, shall be deemed to be the owner thereof;
- (c) if the owner is absent from the Republic or if his address is unknown to the Municipality, any person who as agent or otherwise receives or is entitled to receive the rent in respect of such property, or if the Municipality is unable to

determine who such person is, the person who is entitled to the beneficial use of such property.

**"Person"** means a natural and juristic person, including any department of state, statutory bodies or foreign embassies.

**"Premises"** includes any piece of land, the external surface boundaries of which are delineated on:

- (a) A general plan or diagram registered in terms of the Land Survey Act, (9 of 1927) or in terms of the Deed Registry Act, 47 of 1937; or
- (b) A sectional plan registered in terms of the Sectional Titles Act, 95 of 1986, and which is situated within the area of jurisdiction of the Municipality.

**"Policy on access to free basic services"** means the Indigent Policy adopted by the Council of the Municipality;

**"Prescribed"** means prescribed by this policy and where applicable by Council or the Municipal Manager.

**"Prescribed debt"** means debt that becomes extinguished by prescription in terms of the Prescription Act 68 of 1969.

**"Private Open Space"** means land that is privately owned and used for practicing of sport, play- or leisure facilities or used as a botanical garden, cemetery or nature area.

**"Privately Owned Townships Serviced by the Owner"** – means single properties, situated in an area not ordinarily being serviced by the Municipality, divided through subdivision or township establishment in (ten or more) full-title stands and/or sectional units and where all rates-related services inclusive of installation and maintenance of streets, roads, sidewalks, lighting, storm water drainage facilities, parks and recreation facilities, are installed at the full cost of the developer and are rendered and maintained by the residents, Home owners association or management companies/ bodies of such estate.

**"Property"** – means immovable property registered in the name of a person, including, in the case of a sectional title scheme, a sectional title unit registered in the name of a person;

**"Rateable Property"** shall mean property on which the Municipality may in terms of Section 2 of the Municipal Property Rates Act 2004 levy a rate, but excluding property fully excluded from the levying of rates in terms of Section 17 of that Act.

**"Ratepayer"** shall mean a person who is liable to the Municipality for the payment of (a) rates on property in the Municipality; (b) any other tax, duty or levy imposed by the Municipality; and/or (c) fees for services provided either by the Municipality or in terms of a service delivery agreement.

**"Rates"** means a municipal rate on property envisaged in section 229 (1) of the Constitution read with the Local Government: Municipal Property Rates Act 6 of 2004 and the Local Government: Municipal Finance Act 56 of 2003.

**"Rebate"** in relation to a rate payable on a property, shall mean a discount granted in terms of Section 15 of the Municipal Property Rates Act, 2004 on the amount of the rate payable on the property.

**"Reduction"** - in respect of a rate payable on a property, means the lowering of the amount for which the property was valued and the rating of that property at that lower amount.

**"Refuse Charges"** means service charges in respect of the collection and disposal of refuse.

**"Registered Owner"** means that person, natural or juristic, in whose name the property is registered in terms of the Deeds Registry Act, no. 47 of 1937.

**"Responsible Person"** means any person other than the registered owner of an immovable property who is legally responsible for the payment of municipal service charges.

**"Residential Property"** shall mean a property included in the valuation roll in terms of Section 48(2)(b) of the Municipal Property Rates Act, 2004 as residential.

**"Residential Property"** means improved property that: -

- (a) is used for residential purposes, including any adjoining property registered in the name of the same owner and used together with such residential property as if it were one property.

Any such grouping shall be regarded as one residential property for rate rebate or valuation reduction purposes;

- (b) is a unit registered in terms of the Sectional Title Act and is used for residential purposes;
- (c) is owned by a share-block company and is used for residential purposes;
- (d) is a residence used for residential purposes situated on a property used for educational purposes;
- (e) is property which is included as residential in a valuation list in terms of section 48(2)(b) of the Municipal Property Rates Act;
- (f) Is part of a retirement schemes and/or life right schemes used for residential purposes;
- (g) Exclude Vacant (empty) stands, Hotels, or is used a guesthouses utilized for income generating purposes, hotel, and accommodation establishments, irrespective of their zoning or intended use, and "residential property" has a corresponding meaning;

**"Service Charges"** means the fees levied by the Municipality in terms of its tariff policy for any municipal services rendered in respect of an immovable property and includes any penalties, interest or surcharges levied or imposed in terms of this policy.

**"Service Delivery Agreement"** means an agreement between the Municipality and an institution or persons mentioned in section 76(b) of the Local Government: Municipal Systems Act 32 of 2000.

**"Sewerage Charges"** means service charges in respect of the provision of sewerage collection and treatment of infrastructure.

**"State Owned Property"** excludes any property included in the valuation roll under the category 'residential property' or 'vacant land'.

**"Sundry Customer Accounts"** means accounts raised for miscellaneous charges for services provided by the Municipality or charges that were raised against a person as a result of an action by a person, and were raised in terms of Council's policies, bylaws and decisions.

**"Supervisory Authority"** means the Executive Mayor of the Municipality or his or her nominee, acting in terms of Section 99 of the Municipal Systems Act 32 of 2000.

**"Tariff Policy"** means a Tariff Policy adopted by the Council in terms of Section 74 of the Local Government: Municipal Systems Act 32 of 2000.

**"User"** means the owner or occupier of a property in respect of which municipal services are being rendered.

**"Water Charges"** means service charges in respect of the provision of water.

### **3. PURPOSE OF THE TARIFF POLICY**

- 3.1 The purpose of this tariff policy is to prescribe the accounting and administrative policies and procedures relating to the determining and levying of tariffs by the Emfuleni Local Municipality.
- 3.2 The Municipality should perform the procedures set out in this policy to ensure the effective planning and management of tariffs. In setting its annual tariffs the council shall at all times take due cognizance of the tariffs applicable elsewhere in the economic region, and of the impact which its own tariffs may have on local economic development.

### **4. SCOPE OF APPLICATION**

- 4.1 This policy applies to all tariffs charged within the defined boundaries of Emfuleni Local Municipality.

### **5. BASIC PRINCIPLES TO BE CONSIDERED IN DETERMINATION OF A TARIFF STRUCTURE**

- 5.1 The Municipality shall take the necessary steps to ensure that its tariffs are uniformly and fairly applied throughout the municipal region.



- 5.2 Tariffs for the four major services rendered by the Municipality, namely Electricity, Water, Sewerage and Refuse Removal, shall as far as possible recover the expenses associated with the rendering of each service concerned, and where feasible, generate a modest surplus as determined in each annual budget. Such surplus shall be applied in relief of property rates or for the future capital expansion of the service concerned, or both.
- 5.3 The tariff which a particular customer or user pays shall therefore be directly related to the standard of service received and the quantity of the particular service used or consumed.
- 5.4 The Municipality shall develop, approve and at least annually review an indigent support programme for the municipal area. This programme shall set out clearly the Municipality's cost recovery policy in respect of the tariffs which it levies on registered indigents, and the implications of such policy for the tariffs which it imposes on other users and customers in the municipal region.
- 5.5 In line with the principles embodied in the Constitution and in other legislation pertaining to local government, the Municipality may differentiate between different categories of users and customers in regard to the tariffs which it levies. Such differentiation shall however at all times be reasonable and shall be fully disclosed in each annual budget.
- 5.6 The Municipality's tariff policy shall be transparent, and the extent to which there is cross subsidization between categories of customers or users shall be evident to all customers or users of the service in question.
- 5.7 The Municipality further undertakes to ensure that its tariffs shall be easily explainable and understood by all customers and users affected by the tariff policy concerned.
- 5.8 The Municipality also undertakes to render its services cost effectively in order to ensure the best possible cost of service delivery.
- 5.9 In the case of conventional metering systems for electricity and water, the consumption of such services shall be properly metered by the Municipality and meters shall be read, wherever circumstances reasonably permit, on a monthly basis. The charges levied on customers shall be proportionate to the quantity of the service which they consume. In addition, the Municipality shall levy a monthly fixed basic charge for electricity services.
- 5.10 In adopting what is fundamentally a two-part tariff structure for electricity, namely a fixed basic charge coupled with a charge based on consumption, the Municipality believes that it is properly attending to the demands which both future expansion and variable demand cycles and other fluctuations will make on service delivery.
- 5.11 In case of vacant stands, where the services are available but not connected, the Municipality shall levy a monthly availability charge which is levied because of fixed costs such as the capital and maintenance costs and insurance of infra structure available for immediate connection.
- 5.12 The Municipality's tariffs for electricity services will be determined to ensure that those customers who are mainly responsible for peak demand, and therefore for the incurring by the Municipality of the associated demand charges from Eskom, will have to bear the costs associated with these charges. To this end the Municipality shall therefore install demand meters to measure the maximum demand of such customers during certain periods. These bulk customers shall therefore pay the relevant demand charge as well as an energy charge directly related to their actual consumption of electricity during the relevant metering period.

## **6. FACTORS TO BE CONSIDERED IN THE DETERMINATION OF A TARIFF STRUCTURE**

### **6.1 Financial Factors**

- 6.1.1 The primary purpose of a tariff structure is to recover the actual costs of the rendering of a particular service to avoid cross subsidizing of services.

- 6.1.2 In order to determine the tariffs which must be charged for the supply of the four major services, the Municipality shall identify all the costs of operation of the undertakings concerned, including specifically the following:-
- 6.1.2.1 Cost of bulk purchases in the case of water and electricity.
  - 6.1.2.2 Distribution costs.
  - 6.1.2.3 Distribution losses in the case of electricity and water.
  - 6.1.2.4 Depreciation expenses.
  - 6.1.2.5 Maintenance of infrastructure and other fixed assets.
  - 6.1.2.6 Cost of approved indigent relief measures and cross subsidizing of low consumption.
  - 6.1.2.7 Administration and service costs, including:-
    - (a) service charges levied by other departments such as finance, human resources and legal services;
    - (b) reasonable general overheads, such as the costs associated with the Office of the Municipal Manager;
    - (c) adequate contributions to the provisions for bad debts and obsolescence of stock; and
    - (d) all other ordinary operating expenses associated with the service concerned including, in the case of the electricity service, the cost of providing street lighting in the municipal area.
  - 6.1.2.8 The intended surplus to be generated for the financial year. Surplus to be applied:-
    - (a) as an appropriation to capital reserves; and/or
    - (b) generally in relief of rates.

## 6.2 Socio-economic factors

- 6.2.1 Although the determination of tariffs is in many instances politically orientated, it ought to be based on sound, transparent and objective principles at all times. In order to fully understand the influence of the socio-economic factors the various user categories and forms of subsidization needs to be considered. Tariffs should also support business initiatives aimed at creating jobs or contribute to the economy of the area.
- 6.2.2 Users can be divided into the following categories:-
- 6.2.2.1 Users who are incapable to make any contribution towards the consumption of services and who are fully subsidized;
  - 6.2.2.2 Users who are able to afford a partial contribution and who are partially subsidized only; and
  - 6.2.2.3 Users who can afford the cost of the services in total.
- 6.2.3 It is important to identify these categories and to plan the tariff structures accordingly. Subsidies currently derived from two sources namely:-
- 6.2.3.1 Contributions from National Government: National Government makes an annual contribution according to a formula, which is primarily based on information obtained from Statistics South Africa by means of census surveys. If this contribution is judiciously utilized it will subsidize all indigent households who qualify in terms of the Council policy.
  - 6.2.3.2 Contributions from own funds: The Council can, if the contribution of National Government is insufficient, provide in its own operational budget for such support. Such action will in all probability result in increased tariffs for the larger users. Any subsidy must be made known publicly.
- 6.2.4 To make provision for subsidization the tariff structure can be compiled as follow:-
- 6.2.4.1 Totally free services (within limits and guide lines);
  - 6.2.4.2 Lower tariffs for users who qualify in terms of particular guide lines, for example to recover the operational costs of the service only; and

6.2.4.3 Full tariff payable with a subsidy that is transferable from sources as mentioned above.

### **6.3 Minimum service levels**

6.3.1 It is important that minimum service levels be determined in order to make an affordable tariff package available to all potential users.

### **6.4 Credit Control**

6.4.1 It is not possible to successfully compile a tariff structure without consideration of the stipulations of an effective credit control system. Income is provided for in the budget as if a 100% payment level will be maintained. It is therefore important to continuously ensure that users indeed pay punctually. No- payment has a direct effect in that provision for bad debt, in accordance with current payment levels, must be provided as expenditure in the budget.

6.4.2 However, it is also a fact that there are users who are unable to pay. Tariffs must therefore provide access to a minimum level of basic services for all users. It should furthermore be supplemented with a practical policy for indigents. This will ensure the sustainable delivery of services. In addition, adequate provision should be made on an annual basis for bad debt/working capital in accordance with current payment levels.

### **6.5 Package of services**

6.5.1 The accounts for rates and services must not be seen in isolation. It must be considered jointly to determine the most affordable amount that the different users can pay as a total account. The basic costs of a service must first of all be recovered and then only can surpluses be manipulated to determine the most economic package for the user with due allowance for future events in regard to a particular service.

### **6.6 Historical and future user patterns**

6.6.1 It is important to keep accurate consumption statistics for the purpose of determining tariffs. Consumption determines tendencies, which ultimately have an influence on tariffs within a structure. Provision should be made in the process for growth and seasonal use, as well as for unforeseen events that may have an impact on tariffs.

### **6.7 User groups**

6.7.1 Users are traditionally divided into user groups as set out below:-

6.7.1.1 Domestic (Residential);

6.7.1.2 Businesses/ Commercial;

6.7.1.3 Industries/Bulk customers;

6.7.1.4 Farm properties (agricultural);

6.7.1.5 Accommodation establishments (including guest houses);

6.7.1.6 Municipal consumption (departmental charges);

6.7.1.7 Institutions that may be directly subsidized for example retirement homes, schools, sport organizations, etcetera; and

6.7.1.8 Special arrangements for specific developments as may be determined by Council from time to time.

6.7.2 A continuous effort should be made to group together those users who have more or less the same access to a specific service.

## **7. FREE BASIC SERVICES**

- 7.1 Free basic municipal services refers to those municipal services necessary to ensure an acceptable and reasonable quality of life and which service, if not provided, could endanger public health or safety or the environment.
- 7.2 In terms of the South African Constitution all customers should have access to basic services. Currently, the free basic services provided to the domestic customers within the Emfuleni Local Municipality are as follows: -
  - 7.2.1 The extent of the monthly indigent support granted to indigent households must be based on budgetary allocations for a particular financial year and the tariffs determined for each financial year.
  - 7.2.2 The general threshold for indigent support is restricted to qualifying households with a combined income amount determined by Council at the beginning of every financial year and will be applied for the duration of that particular financial year.
  - 7.2.3 The Municipality recognizes the following rates and service charges for indigent support:-
    - 7.2.3.1 Electricity;
    - 7.2.3.2 Water;
    - 7.2.3.3 Refuse Removal;
    - 7.2.3.4 Sewerage;
    - 7.2.3.5 Property Rates; and
    - 7.2.3.6 Indigent Burials.

## **8. TARIFF STRUCTURES FOR VARIOUS SERVICES**

- 8.1 It is essential that a compromise be reached between the following needs with the determination of a tariff structure: -
  - 8.1.1 The need to reflect costs as accurately as possible in order to achieve cost effectiveness;
  - 8.1.2 The need to ensure equality and fairness between user groups;
  - 8.1.3 The need for a practically implementable tariff;
  - 8.1.4 The need to use appropriate metering and provisioning technology;
  - 8.1.5 The need for an understandable tariff; and
  - 8.1.6 The user's ability to pay.
- 8.2 Taking into consideration the abovementioned points the tariff structure of the following services are discussed:-
  - 8.2.1 Electricity.
  - 8.2.2 Water.
  - 8.2.3 Refuse Removal.
  - 8.2.4 Sewerage.
  - 8.2.5 Property Rates.
- 8.3 Electricity
  - 8.3.1 To calculate the tariff for electricity, the actual cost incurred in the supply of electricity to the community, has to be taken into consideration. The principle of basic levies as well as a per unit tariff for electricity is determined by the cost structure. This cost structure consists of the following components:-
    - 8.3.1.1 Fixed costs: It represents that portion of expenses that must be incurred irrespective of the fact whether or not any electricity has been sold, for example the salary of staff who have been appointed permanently with specific tasks relating to the provision of electricity, costs of capital and insurance that is payable in respect of the infra structure. These costs must be recovered whether any electricity is used or not. The costs are



therefore recovered by means of a fixed levy per period (normally as a monthly basic charge) in order to ensure that these costs are covered.

- 8.3.1.2 Variable costs: It relates to the physical provision of electricity according to consumption/ demand and must be financed by means of a unit tariff which is payable per kWh/KVA electricity consumed.
- 8.3.1.3 Profit taking: The tariffs for these services are determined in such a way that a NETT trading surplus is realized. Any trading surplus is used to subsidize the tariffs of rate funded services.
- 8.3.2 The following tariff structures were basically used for the determination of tariffs:-
  - 8.3.2.1 Inclining block tariff (IBT) tariff structure (Residential, Business and Commercial with prepaid electricity meters) where customer's consumption is divided into blocks and each subsequent block has a higher energy rate (c/kWh). The tariff structure has been set by NERSA in order to protect/ cross-subsidise low income domestic customers and to promote energy efficiency.
  - 8.3.2.2 Single rate energy tariff (all costs expressed in a single cent/kWh charge).
  - 8.3.2.3 Three part tariff for Residential, Business and Commercial Customers (consist of a basic monthly charge, capacity charge and a variable charge related to meter kWh consumption):-
    - Energy rate (c/kWh) based on time of use
    - Basic monthly charge (R/month)
    - Capacity (ampere) charge (R/month)
  - 8.3.2.4 Four part tariff for Bulk Customers (consist of a basic monthly charge, access charge, demand charge and a variable charge related to metered kWh consumption):-
    - Energy rate (c/kWh) based on time of use
    - Basic monthly charge (R/month)
    - Access charge (R/kVA)
    - Demand charge (R/kVA)
  - 8.3.2.5 Special tariff arrangements determined and approved by Council from time to time for specific developments and/or informal settlements.
- 8.3.3 An availability fee will be charged on properties not connected to the electricity network should it be available to that property. This fee aims to recoup capital and maintenance costs in respect of such properties. If the owner connects the service with the intention to improve the property the debit will be adjusted pro-rata from the date of the connection.

#### **8.4 Water**

- 8.4.1 Water is a scarce commodity with little alternatives available (contrary to electricity). Tariff structures should therefore be aimed at the reduction of consumption. In order to restrict consumption, an inclining block rate tariff structure with a basic fee is applied. In principle, the amount that users pay for water services should generally be in proportion to their use of water services. Tariffs must be set at levels that facilitate the sustainability of the service.
- 8.4.2 To calculate the tariff for water, the actual cost incurred in the supply of water to the community, has to be taken into consideration. The principle of basic levies as well as a kilolitre tariff for water is determined by the cost structure.
- 8.4.3 Similar to electricity, this cost structure consists of the following components:-

- 8.4.3.1 Fixed costs: It represents that portion of expenses that must be incurred irrespective of the fact whether or not any water has been sold, for example the salary of staff who have been appointed permanently with specific tasks relating to the provision of water, costs of capital and insurance that is payable in respect of the infra structure. These costs must be recovered whether any water is used or not. The costs are therefore recovered by means of a unit tariff which is payable per kilolitre water consumed in order to ensure that these costs are covered.
- 8.4.3.2 Variable costs: It relates to the physical provision of water according to demand and must be financed by means of a unit tariff which is payable per kilolitre water consumed.
- 8.4.3.3 Profit taking: The tariffs for these services are determined in such a way that a NETT trading surplus is realized. Any trading surplus is used to subsidise the tariffs of rate funded services.
- 8.4.4 The following tariff structures were basically used for the determination of tariffs:-
  - 8.4.4.1 On water consumption for users with pre-paid and conventional meters.
  - 8.4.4.2 A fixed tariff per month for users with no meters.
  - 8.4.4.3 An availability fee will be charged on users and/or properties not connected to the water network, should it be available. This fee aims to recoup capital and maintenance costs of networks as well as certain fixed administrative costs in respect of such properties. If the owner connects and improve the property the debit will be adjusted pro-rata from the date of the connection.
  - 8.4.4.4 Special tariff arrangements determined and approved by Council from time to time for specific developments and/or informal settlements.

## **8.5 Refuse Removal**

- 8.5.1 Refuse removal is an economic service and tariff calculations should be based on the actual cost incurred in delivering the service.
- 8.5.2 A customer who chooses to do his/her own refuse removal will still be liable for paying the applicable refuse tariff.
- 8.5.3 The tariff levied by Emfuleni Local Municipality is based on the category of property as determined in the valuation roll.
- 8.5.4 The following tariff structures were basically used for the determination of tariffs:-
  - 8.5.4.1 Residential (domestic customers) – maximum of one removal per week.
  - 8.5.4.2 Flats/ Town Houses/ Duet Houses – maximum of one removal per week.
  - 8.5.4.3 Business/ Commercial/ Industrial (Non – Bulk) – maximum of two removals per week.
  - 8.5.4.4 Business/ Commercial/ Industrial (Bulk) – Individual arrangements.
  - 8.5.4.5 Special tariff arrangements determined and approved by Council from time to time for specific developments and/or informal settlements.

## **8.6 Sewerage**

- 8.6.1 Sewer service is an economic service and tariff calculations should be based on the actual cost incurred in delivering the service.



8.6.2 The following tariff structures were basically used for the determination of tariffs:-

8.6.2.1 The tariff levied for sewer charges is based on a fixed rate and also on the size of the property or buildings and in the case of residential property category additional charges will be based on the water consumed.

8.6.2.2.3 Special tariff arrangements determined and approved by Council from time to time for specific developments and/or informal settlements.

## **8.7 Property Rates**

8.7.1 The rate levied by the Municipality will be a cent amount in the Rand based on the market value of the property.

8.7.2 In terms of the Municipal Property Rates Act, 2004 the Municipality may levy different rates for different categories of rateable property.

8.7.3 Differential rating among the various property categories will be done by way of setting different cent amount in the rand for each property category and by way of reductions and rebates as provided for in the Municipality's property rates policy.

8.7.4 In terms of section 17 (1) (e) of the Municipal Finance Management Act the Municipality's property rates policy must be reviewed on annual basis and the reviewed policy tabled to Council for approval as part of the budget process.

## **9. ELECTRICITY TARIFF POLICY**

Electricity is supplied under a distribution license, granted by NERSA for a specific area of jurisdiction, which regulates inter alia the following aspects:-

- a. Classification of customer categories.
- b. Permissible tariff structure options are determined at a national level and distributors are obliged to apply these structures to obtain uniformity.
- c. All tariff structures and tariffs must be approved by NERSA prior to application thereof by a distributor.

### **9.1 Residential (Domestic) Customers**

#### **9.1.1 Customers with Conventional or prepaid Meters**

9.1.1.1 Customers with conventional meters are billed as follow:-

- (a) An availability charge is payable on all properties, where a connection to the electricity network is possible, but not in use.
- (b) Energy rate (c/kWh).  
The energy rate is charged on a tariff per unit based on the number of kWh consumed within a specific period, at an inclining block tariff per unit based on the number of kWh purchased, which is determined as follows:-

- Energy High Demand – Winter (June to Aug)
- Energy Low Demand – Summer (Sept to May)
  - Block 1: 1 to 50 kWh
  - Block 2: 51 to 350 kWh
  - Block 3: 351 to 600 kWh
  - Block 4: >600 kWh

9.1.1.2 Should the customer have any municipal arrears, the auxiliary payment system may be activated for the gradual payment of the arrears as a percentage of purchases.

9.1.1.3 Registered Indigents receive a number of kWh units fully subsidised every month, as determined by Council on an annual basis.

## 9.2 Accommodation Establishments

This tariff covers the supply of electricity to all premises qualifying under the definition of accommodation establishments as determined in this policy or similar premises.

### 9.2.1 *Customers with Conventional Meters*

9.2.1.1 Customers with conventional meters are billed as follow:-

- (a) An availability charge is payable on all properties, where a connection to the electricity network is possible, but not in use.
- (b) Energy rate (c/kWh). The energy rate is charged on a tariff per unit based on the number of kWh consumed within a specific period which is determined as follows:-
  - Energy High Demand – Winter (June to Aug)
  - Energy Low Demand – Summer (Sept to May)

## 9.3 Commercial/ Business Customers

This tariff covers the supply of electricity to shops, office buildings, hotels, clubs, industrial undertakings, builder's supplies or similar premises.

### 9.3.1 *Customers with Conventional or prepaid Meters*

9.3.1.1 Customers with conventional meters are billed as follow:-

- (a) An availability charge is payable on all properties, where a connection to the electricity network is possible, but not in use.
- (b) Energy rate (c/kWh).  
The energy rate is charged on a tariff per unit based on the number of kWh consumed within a specific period, which is determined as follows:-
  - Energy High Demand – Winter (June to Aug)
  - Energy Low Demand – Summer (Sept to May)

9.3.1.2 Should the customer have any municipal arrears, the auxiliary payment system may be activated for the gradual payment of the arrears as a percentage of purchases.

#### **9.4 Bulk Customers**

9.4.1 These customers are billed as follow:-

9.4.1.1 Three part tariff.

- (a) Fixed monthly charge (R/month).
- (b) Demand charge (R/kVA month).
- (c) Energy rate (c/kWh). The energy rate is charged on a tariff per unit based on the number of kWh consumed within a specific period which is determined as follows:-
  - Energy High Demand – Winter (June to Aug)
  - Energy Low Demand – Summer (Sept to May)

#### **9.5 Streetlights**

9.5.1 An energy rate (c/kWh) will be applied per streetlight metering point.

#### **9.6 Special Arrangements**

9.6.1 Other tariffs may be applicable which has been determined by the Manager: Electricity or Council by special agreement with specific Clients. This will only be considered when special circumstances prevail.

#### **9.7 Departmental**

9.7.1 The respective Commercial and Bulk Supply tariffs will be applicable to all municipal buildings, pump stations, waste water works, water treatment works, etc.

#### **9.8 Electricity Sundry Tariffs**

9.8.1 All other electricity related services offered by the Council are charged at a tariff as determined by the Council annually during the budget process.

### **10. WATER TARIFF POLICY**

#### **10.1 Domestic (Non/Un-Metered)**

10.1.1 Customers are billed at a fixed amount per month as determined by Council.

#### **10.2 Domestic /Accommodation Establishments (Metered)**

10.2.1 Customers are billed as follow:-

- 10.2.1.1 If approved by Council an availability charge is payable on all properties, where a connection to the water reticulation network is possible, but not in use.
- 10.2.1.2 Registered Indigents receive an amount of water fully subsidised every month, as determined by Council on an annual basis as reflected in the indigent policy.
- 10.2.1.3 Customers are billed for consumption based on the amount of water used by way of a step or block incline tariff per kilolitre usage.

#### **10.3 Business/ Commercial/ Industrial**

10.3.1 Customers are billed as follow:-

- 10.3.1.1 An availability charge is payable on all properties, where a connection to the water reticulation network is possible, but not in use.
- 10.3.1.2 Customers are billed for consumption based on the amount of water used by way of a step tariff per kilolitre usage or other fixed tariffs as determined by Council.

#### **10.4 Special Arrangements**

- 10.4.1 Special tariff arrangements determined and approved by Council from time to time for specific developments and/or informal settlements.

#### **10.5 Water Sundry Tariffs**

- 10.5.1 All other water related services offered by the Council are charged at a tariff as determined by the Council annually during the budget process.

### **11. REFUSE TARIFF POLICY**

#### **11.1 Refuse Removal Tariffs**

- 11.1.1 The Council has determined the following categories for refuse removal:-

- 11.1.1.1 Residential (domestic customers) – maximum of one removal per week.
- 11.1.1.2 Flats – maximum of one removal per week.
- 11.1.1.3 Town Houses/ Duet Houses – maximum of one removal per week.
- 11.1.1.4 Accommodation Establishments - maximum of one removal per week.
- 11.1.1.5 Business/ Commercial/ Industrial (Non – Bulk) – maximum of two removals per week.  
Businesses situated in residential areas will only be serviced once a week.
- 11.1.1.6 Business/ Commercial/ Industrial (Bulk) – Individual arrangements.
- 11.1.1.7 Special tariff arrangements determined and approved by Council from time to time for specific developments and/or informal settlements.

- 11.1.2 Registered Indigents receive their refuse removal service fully subsidized every month, as determined by Council on an annual basis.

#### **11.2 Special Arrangements**

- 11.2.1 Special tariff arrangements determined and approved by Council from time to time for specific developments and/or informal settlements.

#### **11.3 Refuse Removal Sundry Tariffs**

- charged at a tariff as determined by the Council annually during the budget process.

### **12. SEWERAGE TARIFF POLICY**

#### **12.1 Domestic /Accommodation Establishments**

- 12.1.1 Customers are billed as follow:-

- 12.1.1.1 An availability charge is payable on all properties, where a connection to the sewerage reticulation network is possible, but not in use.
- 12.1.1.2 An additional charge for sewer based on the water consumed.
- 12.1.1.3 Registered Indigents receive an amount of sewerage fully subsidized every month, as determined by Council on an annual basis.

## **12.2 Business/ Commercial/ Industrial**

### **12.2.1 Customers are billed as follow:-**

- 12.2.1.1 An availability charge is payable on all properties, where a connection to the sewerage reticulation network is possible, but not in use.
- 12.2.1.2 An additional sewer charge for sewer charges based on a fixed rate or on the size of the property or buildings.

## **12.3 Special Arrangements**

- 12.3.1 Special tariff arrangements determined and approved by Council from time to time for specific developments and/or informal settlements.

## **12.4 Sewerage Sundry Tariffs**

- 12.4.1 All other sewerage related services offered by the Council are charged at a tariff as determined by the Council annually during the budget process.

# **13. PROPERTY TAX POLICY**

## **13.1 Property Tax Tariffs**

- 13.1.1 Property rates are levied as determined by Council from time to time and is covered in the Property Rates Policy and Bylaw of the Emfuleni Local Municipality.

## **13.2 Property Tax Sundry Tariffs**

- 13.2.1 All other property tax related services offered by the Council are charged at a tariff as determined by the Council annually during the budget process.

# **14. SUNDRY TARIFFS**

- 14.1 Various sundry tariffs are applied to recoup costs of sundry services to the public. All such tariffs are based on cost of supply, but individual tariffs may be set at:-
  - 14.1.1 Subsidized levels;
  - 14.1.2 Levels reflecting actual cost; or
  - 14.1.3 Levels producing surpluses.
- 14.2 The level at which the Council sets a sundry service tariff, takes into account factors such as:-
  - 14.2.1 Affordability;
  - 14.2.2 Socio-economic circumstances;
  - 14.2.3 Utilization of amenities and resources;
  - 14.2.4 National and regional agreements and provisions; and
  - 14.2.5 Any other factors influencing such decisions.
- 14.3 Sundry tariffs and structures will be revised at least once a year, during the annual budgeting process.

**15. REBATES, EXEMPTIONS AND REDUCTIONS**

Any rebates, exemptions and reductions must be approved by Council.

**16. IMPLEMENTATION AND REVIEW OF THIS POLICY**

- 16.1 This policy shall be implemented once approved by Council. All future tariff charges must be considered in accordance with this policy.
- 16.2 In terms of section 17(3)(e) of the Municipal Finance Management Act this policy must be reviewed on annual basis and the reviewed policy tabled to Council for approval as part of the budget process.





Vaal River City, the Cradle of Human Rights

# **CREDIT CONTROL AND DEBT COLLECTION BY-LAWS**

**2014/2015 FINANCIAL YEAR**

## CHAPTER 1 : DEFINITIONS

For the purposes of these by-laws any wording or expressions to which a meaning has been ascribed in the Act shall bear the same meaning in these by-laws unless the context indicates otherwise –

**"account"** means an account rendered specifying charges for municipal services provided by the municipality, or any authorised and contracted service provider, and which account may include assessment rates levies.

**"Act"** means Local Government: Municipal Systems Act, 2000 (Act No 32 of 2000) as amended.

**"applicable charges"** means the rate (including assessment rates), charge, tariff or subsidy determined by the Municipal Council.

**"average consumption"** means the average consumption by a customer of a municipal service during a specific period, which consumption is calculated by dividing the total measured consumption of that municipal service by that customer over the preceding three months by three.

**"actual consumption"** means the measured consumption of any customer for any given period.

**"agreement"** means the contractual relationship between the municipality and a customer whether in writing *or not*.

**"area of supply"** means any area within or partly within the area of jurisdiction of the municipality to which a municipal service or municipal services are provided.

**"arrears"** means those rates, consumed services, service charges and municipal rent that have not been paid by the due date and for which no arrangement has been made.

**"Authorized Agent or Representative"** means –

- a) Any person authorised by the municipal council to perform any act, function or duty in terms of, or exercise any power under these bylaws
- b) Any person to whom the municipal council has delegated the performance of certain rights, duties and obligations in respect of providing revenue services, or
- c) Any person appointed by the municipal council in terms of a written contract as a service provider to provide revenue services or

municipal services to customers on its behalf, to the extent authorised in such contract.

**"arrangement"** means a written agreement entered into between the municipality and the customer where specific repayment parameters are agreed to. Such arrangement does not constitute a credit facility envisaged in terms of Section 8(3) of the National Credit Act but is deemed to be Incidental Credit as envisaged in terms of Section 4(6)(b) read with Section 5(2) and (3) of the National Credit Act.

**"customer"** means –

- a) the occupier of any premises to which the municipality has agreed to supply or is actually supplying municipal services, or if no occupier can be identified or located, then the owner of the premises and includes any customer of the municipality.
- b) any person, whether natural or juristic and includes, but is not limited to any local government body or like authority, a company or close corporation incorporated under any law, a body of persons whether incorporated or not, a statutory body, public entity body, voluntary association or trust.

**"domestic customer"** means a customer that occupies a dwelling, a structure or property primarily for residential purposes.

**"commercial customer"** means any customer other than domestic customers and indigent customers, including without limitation, business, industrial, government and institutional customers.

**"connection"** means the point at which a customer gains access to municipal services.

**"consolidated account"** means an account which is a consolidation of any separate accounts or service charges of a customer who is liable for payment to the municipality.

**"Debt Collectors"** means an external person or entity appointed by the Municipality to collect monies due and payable to the Municipality, subject to the conditions contained herein.

**"defaulter"** means a customer who owes any arrears to the municipality.

**"due date" in relation to -**

a) rates due in respect of any immovable property, means:-

- (i) the seventh (7<sup>th</sup>) day of October of the financial year for which such rate is made, in the case where rates are levied on an annual basis.*
- (ii) the date for payment indicated on the account, in the case where rates are levied on a monthly basis, or*
- (iii) any other date determined by Council in terms of a public notice in the Provincial Gazette, and*
- b) service charges due in respect of any immovable property, means the date for payment indicated on the account, provided that the due date for any service charges means the seventh (7<sup>th</sup>) day of October in the case where service charges are levied annually, and*
- c) should such day fall on a Saturday, Sunday or public holiday the due date shall be the next working day.*

**“emergency situation”**

means any situation that if allowed to continue poses a substantial assessed risk to the financial viability or sustainability of the municipality or a specific municipal service.

**“equipment”**

means a building or other structure, pipe, pump, wire, cable, meter, engine or any accessories.

**“estimated consumption”**

means the deemed consumption by a consumer whose consumption is not measured during a specific period, which estimated consumption is rationally determined taking into account at least the consumption of municipal services for a specific level of service during a specific period in the area of supply of the municipality.

**“household”**

means a traditional family unit, as determined by the municipality from time to time taking into account the number of persons comprising a household, the relationship between the members of a household, the age of the persons who are members of the household and any other relevant factors.

**“illegal connection”** means a connection to any system through which municipal services are provided that is not authorized or approved by the municipality.

**“indigent customer”** means a domestic customer qualifying and registered with the municipality as an indigent in accordance with the municipality's indigent policy and the applicable by-laws.

**“interest”** means the charge levied on arrears, calculated at the prime rate charged by the bank which holds the municipality's primary bank account, plus a percentage as may be determined by Council from time to time.

**“municipal account”** means an account rendered specifying charges for services provided by the municipality, or any authorised and contracted service provider, and/or assessment rates levies as well as municipal rent.

**“municipality”** means –

- a) the Emfuleni Local Municipality or its successor in title, or
- b) the Municipal Manager of the Emfuleni Local Municipality in respect of the performance of any function or exercise of any right, duty, obligation or function in terms of these by-laws, or
- c) an authorised agent of the Emfuleni Local Municipality.

**“Municipal Council”** means the municipal Council of the Municipality of the Emfuleni Local Municipality as referred to in Section 157(1) of the Constitution, 1996 (Act No. 108 of 1996).

**“Municipal Manager”** means the person appointed by the municipal council as Municipal Manager in terms of Section 82 of the Local Government:- Structures Act, 1998, (Act 117 of 1998) and include any person acting in that position or to whom authority was delegated.

**“municipal services”** means those services provided by the municipality, such as, inter alia the supply of water, electricity, refuse removal, sewerage treatment, property rates and for which services charges are levied.

**“occupier”** means any customer who occupies, controls or resides on any premises, or any part of any premises without regard to the title under which he or she so occupies it.

**“owner”** means:-

- (a) the customer in whose name the property is legally vested.
- (b) in the case where the customer in whose name the property is vested, is insolvent or deceased, or is disqualified in terms of any legal action, the person who is responsible for administration or control of the property as curator, trustee, executor, administrator, legal manager, liquidator, or any other legal representative.
- (c) in the case where the Council are unable to establish the identity of such person, the person who are entitled to derive benefit from the property or any buildings thereon.
- (d) in the case of a lease agreement in excess of 30 years was entered into, then the lessee.
- (e) regarding:-
  - (i) a portion of land allotted on a sectional title plan and which is registered in terms of the Sectional Title Act, 1986 (Act 95 van 1986), without limiting it to the developer
  - (ii) or managing body to the communal property.



- (iii) a portion as defined in the Sectional Title Act, the person in whose name that portion is registered in terms of a "sectional title, including the legally appointed representative of such person.
- (f) any legal entity including but not limited to :--
  - (iv) a company registered in terms of the Companies Act, 1973 (Act 61 of 1973), a trust inter vivos, trust mortis causa, a closed corporation registered in terms of the Close Corporation Act, 1984 (Act 69 of 1984), and any voluntary organization.
  - (v) any provincial or national government department, local authority.
  - (vi) any Council or management body established in terms of any legal framework applicable to the Republic of South Africa, and
  - (vii) any embassy or other foreign entity.

**“person”** means any person whether natural or juristic and includes, but is not limited to any local government body or like authority, a company, close corporation incorporated under any law, a body of persons whether incorporated or not, a statutory body, public utility body, voluntary association or trust.

**“property”** means any portion of land, of which the boundaries are determined, within the jurisdiction of the municipality

**“public notice”** means publication in a appropriate media that may include one or more of the following:-

- (a) publication of a notice, in the official languages determined by the municipal Council:-
  - (i) in any local newspaper or newspapers circulating in the area of supply of the municipality, or
  - (ii) in the newspapers circulating in the area of the municipality determined by the municipal Council as a newspaper of record, or
  - (iii) by means of radio broadcasts covering the area of supply of the municipality, or
- (b) displaying a notice at appropriate offices and pay points of the municipality or its authorized agent, or
- (c) communication with customers though public meetings and ward committee meetings.

**“rates”** means a municipal rate on property envisaged in Section 229 (1) of the Constitution read with the Local Government: Municipal Property Rates Act 6 of 2004 and the Local Government: Municipal Finance Act 56 of 2003.

**“service charges”** means the fees levied by the municipality in terms of its tariff policy for any municipal services rendered in respect of an immovable property and includes any penalties, interest or surcharges levied or imposed in terms of this policy.



|                                     |  |
|-------------------------------------|--|
| <b>“service delivery agreement”</b> | means an agreement between the municipality and an institution or persons mentioned in Section 76(b) of the Local Government: Municipal Systems Act 32 of 2000.  |
| <b>“shared consumption”</b>         | means the consumption of a customer of a municipal service during a specific period, which consumption is calculated by dividing the total metered consumption of that municipal service within the supply zone within which consumer's premises is situated for the same period by the number of customers within that supply zone, during the same period. |
| <b>“subsidized service”</b>         | means a municipal service which is provided to a customer at an applicable rate which is less than the cost of actual providing the service provided to customers at no cost.  |
| <b>“sundry customer accounts”</b>   | means accounts raised for miscellaneous charges for services provided by the municipality or charges that were raised against a customer as a result of an action by a customer, and were raised in terms of Council's policies, bylaws and decisions.   |
| <b>“supervisory authority”</b>      | means the Executive Mayor of the municipality or his or her nominee, acting in terms of Section 99 of the Municipal Systems Act 32 of 2000.  |
| <b>“supply zone”</b>                | means a area, determined by the municipality, within which all customers are provided with services from the same bulk supply connection.  |
| <b>“tariff”</b>                     | means the scale of rates, taxes, duties, levies or other fees which may be imposed by the municipality in respect of immovable property or for municipal services provided.  |
| <b>“unauthorized services”</b>      | means receipt, use or consumption of any municipal service which is not in terms of an agreement, or authorized or approved by the municipality.   |

## **CHAPTER 2 : PROVISION OF MUNICIPAL SERVICES TO CUSTOMERS OTHER THAN INDIGENT CUSTOMERS**

### **Part 1: Application for Municipal Services**

#### **Application for Services and Agreements**

2.1 A customer wanting to qualify as an indigent customer must apply for services as set out in Chapter 4 below.

2.2 A customer who requires the provision of municipal services must apply for the service from the municipality. The application for the provision of municipal services must be made in writing on the prescribed application form.

2.3 By completing the prescribed application form (available at municipality) for the provision of municipal services the customer of services enters into an agreement with the municipality. Such agreement does not constitute a credit facility envisaged in terms of Section 8(3) of the National Credit Act (NCA) but shall be incidental credit as envisaged in terms of Section 4(6)(b) of the NCA, to which the NCA will only apply to the extent as stipulated in Section 5 of the NCA.

2.4 If, at the commencement of these by-laws or at any other time, municipal services are provided and received and no written agreement exists in respect of such services, it shall be deemed that -

- a) An agreement in terms of sub-section 2.8 exists, and
  - b) The level of services provided to that customer are the level of service elected,
- until such time as the customer enters into an agreement in terms of sub-section 2.2.

2.5 The municipality must on application for the provision of municipal services inform the applicant of the then available levels of services and the then applicable tariffs and or charges associated with each level of service.

2.6 The municipality is only obliged to provide a specific level of service requested by the applicant if the service is currently being provided and if the municipality has the resources and capacity to provide such a level of service.

2.7 The customer may at any time apply to alter the level of service elected in terms of the agreement entered into, in which event the municipality may approve such application if it has the capacity and resources to provide such requested level of service and that any costs and expenditure associated with altering the level of service is paid for by the customer.

2.8 An application for services submitted by a customer and approved by the municipality shall constitute an agreement between the municipality and the customer, and such agreement shall take effect on the date referred to or stipulated in such agreement. Existing customers may be required to complete application forms from time to time, as determined by the Municipal Manager.

2.9 In completing an application form for municipal services the municipality will take reasonable measures to ensure that the document and the process interaction with the owner, customer or any other person making such an application are understood by the owner, customer or any other person and advise him or her of the option to register as an indigent customer. It is the customer's responsibility to ensure that the postal address and other contact details are correct and in the case of any changes the municipality must be notified in writing.

2.10 In cases of illiterate or similarly disadvantaged persons, the municipality must take reasonable steps to ensure that the person is aware of and understands the content of the application form and shall assist him or her in completing such form.

2.11 Municipal services rendered to a customer are subject to the provisions of these by-laws, any other applicable by-laws and the conditions contained in the agreement.

2.12 The municipality may undertake an investigation into the creditworthiness of commercial customers, and may impose specific additional conditions on such customers, subject to the provisions of these by-laws.

2.13 Service applications will be used to, inter alia, and categorize customers according to credit risk and to determine relevant levels of services and deposits required.

2.14 If the municipality –

- a) refuses an application for the provision of municipal services or a specific service or level of service,
- b) is unable to render such municipal service or a specific service or level of service on the date requested for such provision to commence, or
- c) is unable to render the municipal services or a specific service or service level,

the municipality must within 7 (seven) days, inform the customer of such refusal or inability, the reasons therefore and, if applicable, when the municipality will be able to provide such municipal services or a specific service or level of service.

2.15 Any new application for the provision of municipal services must be made by the registered owner of an immovable property.

2.16 The municipality will only entertain an application for the provision of municipal services from existing tenants of a property, or any existing customer who is not the owner of the property with the permission of the owner of the property. Such permission from the owner must be in writing and the services to the tenant or occupier will be terminated should the permission be revoked by the owner. Existing tenants of a property will be requested over a period of time to obtain the permission of the owner in order to maintain their existing service agreement.

2.17 If there is an outstanding debt on the property, this debt must be settled in full before a new application on the same property will be allowed.

2.18 If an existing tenant is guilty of non-payment, the owner will be liable for the outstanding debt, except where the property concerned is owned by the municipality. In terms of Section 102(3) of the Municipal Systems Act the municipality must provide an owner of a property in its jurisdiction with copies of accounts sent to the occupier of the property for municipal services supplied to such a property if the owner requests such accounts in writing from the municipality.

2.19 An agent with a proxy may open an account in the name of the owner.

2.20 The agreement with the municipality makes provision for the following:-

- a) An undertaking by the occupier that he or she will be liable for collection costs including administration fees, interest, disconnection and reconnection costs, and any other legal costs occasioned by his or her failure to settle accounts by the due date on an attorney/ client basis.

- b) An acknowledgement by the occupier that accounts will become due and payable by the due date notwithstanding the fact that the owner did not receive the account.
- c) That the onus will be on the occupier to ensure that he or she received an account before the due date.
- d) The municipality undertakes to do everything in its power to deliver accounts timeously.

2.21 The application for the provision of municipal services shall be made at least fourteen (14) days prior to the date on which the services are required to be connected.

2.22 On receipt of the application for provision of municipal services, the municipality will cause the reading of metered services linked to the property to be taken on the working day preceding the date of occupation.

2.23 The first account for services will be rendered after the first meter reading cycle to be billed following the date of signing the service agreement.

### **Special agreements for Municipal Services**

3. The municipality may enter into a special agreement for the provision of municipal services with an applicant –
- a) within the area of supply, if the service applied for necessitates the imposition of conditions not contained in the prescribed form or these by-laws,
  - b) receives subsidised services, or
  - c) if the premises to receive such services are situated outside the area of supply, provided that the municipality having jurisdiction over the premises has no objection to such special agreement. The obligation is on the customer to advise the municipality having jurisdiction of such special agreement.

### **Change in the purpose for which municipal service are used**

4. Where the purpose for the extent to which any municipal service used is changed the onus and obligation is on the customer to advise the municipality of such change and to enter into a new agreement with the municipality.

### **Termination of Agreements for Municipal Services**

5.1 A customer may terminate an agreement for municipal services by giving at least 21 (twenty one) days written notice to the municipality.

5.2 The municipality may terminate an agreement for municipal services by giving at least 21 (twenty one) days written notice to the customer where –

- a) municipal services were not utilised for a consecutive 2 (two) months period and no arrangement to the satisfaction of the municipality for the continuation of the agreement was made,



- b) the premises occupied or owned by a customer have been vacated and no arrangement for the continuation of the agreement was made.

5.3 A customer shall remain liable for all arrears and applicable charges payable in respect of municipal services provided notwithstanding the termination of the agreement for municipal services in terms of sub-sections 5.1 and 5.2.

### **Property developments**

6.1 A property developer must on the provision of infrastructure through which municipal services will be provided inform the municipality, in writing, of the details of the municipal services to be provided through the infrastructure and the details of all measuring devices that are installed.

6.2 A property developer who fails to comply with the provisions of the sub-section 6.1 shall be liable for the payment of all applicable charges that would have been payable by customers in respect of municipal services used or consumed.

## **Part 2: Applicable Charges**

### **Applicable charges for municipal services**

7.1 All applicable charges payable in respect of municipal services, including but not limited to the payment to the payment of connection charges, fixed charges additional charges or interest must be set by the municipal council in accordance with –

- a) its Rates and Tariff policy,
- b) any by-laws in respect thereof, and
- c) any regulations in terms of national or provincial legislation.

7.2 Applicable charges may differ between different categories of customers, users of services and levels of services, quantities of services, infrastructure requirements and geographic areas.

### **Availability charges for Municipal Services**

8. The municipal council may, in addition to the tariffs or charges prescribed for municipal services actually provided, levy a monthly fixed charge, annual fixed charge or a single and final fixed charge where municipal services are available, whether or not services are consumed or not.

### **Subsidised Services**

9.1 The municipal council may, from time to time subject to principles of sustainability and affordability, by public notice, implement subsidies for basic levels of municipal services, as determined by the municipal council.

9.2 The municipal council may in implementing subsidies differentiate between different types of domestic customers, types and levels of services, quantities of services, geographic areas and socio-economic areas.

9.3 Public notice in terms of sub-section 9.1 must contain at least the following details applicable to a specific subsidy –

- a) The domestic customers that will benefit from the subsidy.
- b) The type, level and quantity of municipal service that will be subsidised.
- c) The area within which the subsidy will apply.
- d) The rate (indicating the level of subsidy).
- e) The method of implementing the subsidy.
- f) Any special terms and conditions that will apply to the subsidy.

9.4 If a domestic customer's consumption or use of a municipal service is –

- a) Less than the subsidised service, the unused portion may not be accrued by the customer and will not entitle the customer to a payment or a rebate in respect of the unused portion.
- b) In excess of the subsidised service, the customer will be obliged to pay for such excess consumption at the applicable rate.

9.5 A subsidy implemented in terms of sub-section 9.1 may at any time, after reasonable notice, be withdrawn or altered at the sole discretion of the municipal council.

Commercial customers shall not qualify for subsidised services.

Subsidised services shall be funded from the portion of revenue raised nationally that is allocated to the municipality and if such funding is insufficient the services may be funded from revenue raised through rates, fees and charges in respect of municipal services.

Subsidized services may include electricity, water, sewerage, refuse removal and assessment rates and any consumption service charges.

### **Indigent subsidies**

10.1 The purpose of the indigent subsidy is to provide funding for a basic level of services to qualifying households with a total gross income level which is below a determined amount, and according to further specified criteria as determined by the municipal council from time to time.

10.2 The source of funding of the indigent subsidy is that portion of the equitable share contribution to the municipality made from the national government's fiscus and as provided for in the budget. As such, the subsidy can only be credited to the qualifying customers' accounts until the amount received by the Municipality from National Government for this purpose has been exhausted, whereupon no further credits will be made, or the level of the credits reduced, until further national funds are received.

10.3 All consumers who qualify for an indigent subsidy may be placed on restricted service levels in order to limit further escalation of debt.



10.4 Where applicable, these consumers may be exonerated from a portion of or their total arrear debt.

10.5 Where a qualifying indigent applicant customer's account is paid in full at the date of application, or regularly maintains a paid up account after receiving the subsidy, the restriction on service levels may be waived on request by such a customer.

10.6 An indigent customer must immediately request de-registration by the municipality or its authorised agent if his/her circumstances have changed to the extent that he/she no longer meet the criteria.

10.7 An indigent customer may at any time request de-registration.

10.8 A register of indigent customers will be maintained and may be made available to the general public.

#### **Authority to recover additional costs and fees**

11.1 The municipality has the authority, notwithstanding the provisions of any other sections contained in these by-laws, to recover any additional costs incurred in respect of implementing these by-laws against the account of the consumer, including but not limited to –

- a) All legal costs, including attorney and own client costs incurred in the recovery of amounts in arrears shall be against the arrears account of the customer, and
- b) The average costs incurred relating to any action taken in demanding payment from the customer or reminding the customer, by means of telephone, fax, email, letter or otherwise.

### **Part 3: Payment**

#### **Payment of deposits and the Screening of Customer**

12.1 The municipal council may, from time to time, determine different deposits for different categories of customers, users of services, debtors, services and service standards, provided that the deposits may not be more than three times the monetary value of the most recent monthly municipal service rendered, including rates and taxes, to the premises for which an application is made. A minimum deposit of the equivalent of one month's average consumption will be required.

12.2 A customer must on application for the provision of municipal services and before the municipality will provide such services, pay a deposit, if the municipal council has determined a deposit. Deposits either in cash or any other security acceptable to the municipality may be required, and may vary according to the risk as determined by the Municipality.

12.3 The municipality may annually review a deposit paid in terms of sub-section 12.2 and in accordance with such review -

- a) require that an additional amount be deposited by the customer where the deposit is less than the most recent deposit determined by the municipal council, or
- b) may refund to the customer such amount as may be held by the municipality where the deposit is in excess of the most recent deposit determined by the municipal council.

The municipality reserves the right to increase deposits at any time and at the sole discretion of the municipality to a maximum of three months average consumption.

- 12.4 If a customer is in arrears, the municipality may require that the customer –
- a) pay a deposit if that customer was not previously required to pay a deposit, if the municipal council has determined a deposit; and
  - b) pay an additional deposit where the deposit paid by that customer is less than the most recent deposit determined by the municipal council.

12.5 Subject to sub-section 12.6, the deposit shall not be regarded as being in payment or part payment of an account.

12.6 If an account is in arrears, the deposit will be applied in payment or part payment of the arrears.

12.7 No interest shall be payable by the municipality on any deposit held.

12.8 The deposit, if any, is refundable to the customer on settlement of all arrears on termination of the agreement. A deposit shall be forfeited to the municipality if it has not been claimed by the customer within 12 (twelve) months of termination of the agreement.

12.9 All applicants for municipal services may be checked for credit-worthiness including checking information from banks, credit bureaus, other municipalities or municipal entities, trade creditors and employers.

12.10 Deposits can vary according to the credit-worthiness or legal category of the applicant.

### **Methods for determining amounts due and payable**

13.1 Subject to sub-section 13.2, the municipality must in respect of municipal services that can be metered, endeavour, within available financial and human resources, to meter all customer connections and read all metered customer connections on a regular basis.

13.2 If a service is not measured, a municipality may, notwithstanding sub-section 13.1, determine the amount due and payable by a customer, for municipal services supplied to him, her or it, by –

- a) calculating the shared consumption; or if that is not possible,
- b) estimating the estimated consumption.

13.3 If a service is metered, but it cannot be read because of financial and human resource constraints or circumstances beyond the control of the municipality, and the customer is charged

for average consumption, the average consumption will be based on at least three consecutive months' consumption. The account following the reading of the metered consumption must state the difference between the actual consumption and the average consumption, and the resulting credit or debt adjustment. Estimates are limited to a maximum period of 3 months.

13.4 Where water supply services are provided through communal water services networks (standpipes), the amount due and payable by customers gaining access to water supply services through the communal water services networks, must be based on the shared or estimated consumption of water supplied to the water services network.

13.5 Where in the opinion of the municipality is not reasonably possible or cost effective to meter all customer connections or read all metered customer connections within a determined area, the municipal council may, notwithstanding sub-section 13.1, determine the amount due and payable by a customer for municipal services supplied to him, her or it, by –

- a) calculating the shared consumption; or if not possible,
- b) calculating the estimated consumption.

13.6 The municipality must inform customers of the method for determining amounts due and payable in respect of municipal services provided that will apply in respect of their consumption or supply zones.

13.7 Customers are entitled to request verification of meter readings and accuracy within reason, but may be held liable for the cost thereof if it is found that the readings are correct or the difference is less than ten percent, up or downwards.

13.8 Customers will on request be informed in writing of a meter replacement.

#### **Payment for Municipal Services provided**

14.1 A customer shall be responsible for payment of all municipal services charged to him, her or it from the commencement date of the agreement until his, her or its account has been settled in full and the municipality shall be entitled to recover all applicable charges due to the municipality.

14.2 If a consumer uses municipal services for the use other than that for which it is provided by the municipality in terms of an agreement and as a consequence is charged as a charge lower than the applicable charge the municipality may make an adjustment of the amount charged and recover the balance from the customer.

14.3 If amendments to the applicable charge become operative on a date between measurements for the purpose of rendering an account in respect of the applicable charges –

- a) it shall be deemed that the same quality of municipal services was provided in each period of twenty-four hours during the interval between the measurements; and
- b) any fixed charge shall be calculated on a pro rata basis in accordance with the charge that applied immediately before each amendment and such amended applicable charge.

### **Full and final settlement of an amount**

15.1 Where an account is not settled in full, any lesser amount tendered to the accepted by the Municipality shall not be final settlement of such an account.

15.2 Sub-section, 15.1 shall prevail notwithstanding the fact that such lesser payment was tendered and accepted in full and final settlement, unless the municipal manager or the manager of the municipality's authorised agent expressly makes such acceptance in writing.

### **Responsibility for amounts due and payable**

16.1 Notwithstanding the provisions of any other sections of these by-laws, the owner of premises shall be liable for the payment of any amounts due and payable to the municipality in respect of the preceding two years, where the owner is not the customer and the municipality after taking reasonable measures to recover any amounts due and payable by the customer from the latter, could not recover such amounts.

### **Dishonoured payments**

17.1 Where any payment made to the municipality or its authorised representative by negotiable instrument is later dishonoured by a bank, the municipality or its authorised agent:-

- a) May recover the average bank charges incurred relating to dishonoured negotiable instruments against the account of the customer.
- b) Shall regard such an event as a default on payment.
- c) Take appropriate credit control action including, the disconnection or restriction of the services to such applicable property.

### **Incentive Schemes**

18. The municipal council may institute incentive schemes to encourage prompt payment and to reward customers that pay accounts on a regular basis.

### **Pay-points and Approved Agents**

19.1 A customer must pay his or her or its account at pay-points specified by the municipality from time to time, or approved agents of the municipality.

19.2 The municipality must inform a customer of the location of specified pay-points and approved agents for payment of accounts.

## **Part 4: Accounts**

### **Accounts**

20.1 Accounts will be rendered monthly to customers:

- a) at the address last recorded with the municipality, or
- b) per MMS, SMS or other applicable cellular technology, or



- c) per e-mail, or
- d) with any other form of telecommunication to customers.

20.2 Failure by the customer to receive or accept an account does not relieve a customer of the obligation to pay any amount that may be due and payable.

20.3 The municipality must, if it is reasonably possible to do so, issue a duplicate account to a customer on request.

20.4 Accounts must be paid not later than the last date for payment specified on such an account.

20.5 Accounts for municipal services provided will –

a) reflect at least –

- (i) the services rendered;
  - (ii) the consumption of metered services or average, shared or estimated consumption;
  - (iii) the period addressed in the account;
  - (iv) the applicable charges;
  - (v) any subsidies;
  - (vi) the amount due (excluding value added tax payable)
  - (vii) value added tax;
  - (viii) the adjustment, if any, to metered consumption which has been previously estimated.
  - (ix) any arrears;
  - (x) the interest payable on any arrears;
  - (xi) the final date of payment;
  - (xii) the methods, places and approved agents where payment may be made;
- and

b) state that -

- (i) the customer may conclude an agreement at the municipality's offices, with the municipality for payment of the arrears amount instalments before the final date for payment;
- (ii) if no such agreement is entered into, the municipality will limit or disconnect the services, subject to section 28(1), after sending a final demand notice in terms of section 24 and 27 to the customer;
- (iii) legal action may be instituted against any customer for the recovery of any amount 40 (forty) days in arrears;
- (iv) the account may be ceded to a debt collector for collection; and
- (v) proof of registration, as an indigent customer, in terms of the municipality's indigent policy, which may form part of the municipality's credit control and debt collection policy, must be handed in at the offices of the municipality before the final date of payment.

### **Consolidated debt**

21.1 If one account is rendered for more than one municipal service provided, the amount due and payable by a customer constitutes consolidated debt. The municipality may consolidate

separate municipal accounts, or portions thereof, of a customer into a single consolidated account.

21.2 The municipality will, at its discretion, allocate a payment between service debts and a customer may not specify the allocation of payment. Any payment made by a customer of an amount less than the total amount due, will be allocated in reduction of the consolidated debt in the following order:-

- a) Arrears;
- b) Interest;
- c) Installments – dwelling;
- d) Installments – stand;
- e) Sundries;
- f) Additional – deposit;
- g) Rates;
- h) Penalty on arrear rates and services;
- i) Collection charges on arrear rates;
- j) Refuse removal;
- k) Water;
- l) Sewerage;
- m) Electricity; and
- n) VAT on vatable services which will be the proportionate amount for the applicable services.

21.3 A customer may not elect how an account is to be settled if it is not settled in full or if there are arrears.

## **Part 5: Queries, Complaints and Appeals**

### **Queries or complaints in respect of account**

22.1 A customer may lodge a query or complaint in respect of the accuracy of an amount due and payable in respect of a specific municipal service as reflected on the account rendered.

22.2 A query or complaint must be lodged with the municipality in writing before the due date for payment of the account.

22.3 In the case of illiterate or similarly disadvantaged customers the municipality must assist such a customer in lodging his or her complaint in writing and must take reasonable steps to ensure that the query or complaint is reflected correctly.

22.4 A query or complaint must be accompanied by a payment constituting the amount due and payable in respect of the amount, minus the amount in respect of which the a query or complaint is lodged. An amount equal to the average consumption of the municipal service is payable in respect of the amount for which a query or complaint is lodged.

22.5 The municipality will register the query or complaint and provide the customer with a reference number.



- 22.6 The municipality-
- a) shall investigate or cause the query or complaint to be investigated within 14 (fourteen) days after the query or complaint was registered; and
  - b) must inform the customer, in writing, of its finding within 21 days (Twenty one) after the query or complaint was registered.

### **Appeals against finding of municipality in respect of queries or complaints**

23.1 A customer may appeal against a finding of the municipality in terms of section 22 in writing.

23.2 An appeal and request in terms of sub-section 23.1 must be made in writing and lodged with the municipality within 21(twenty-one) days after the customer became aware of the finding referred to in section 22 and must-

- a) set out the reasons for the appeal; and
- b) be accompanied by a deposit and determined by the municipal council, if the municipality requires a deposit to be made.

23.3 The municipality may on appeal by a customer instruct him, her or it to pay the full amount appealed against.

23.4 The customer is liable for all the amounts, other than that appealed against, falling due and payable during the adjudication of the appeal.

23.5 An appeal must be decided by the municipality within 21 (twenty-one) days after an appeal was lodged and the customer must be informed of the outcome in writing, as soon as is reasonably possible thereafter.

23.6 If the municipality decides to reject the query or complaint the customer must pay any amounts found to be due and payable in terms of the decision within 14 (fourteen) days of being informed of the outcome of the appeal.

23.7 The municipality may condone the late lodging of appeals or other procedural irregularities.

23.8 If it is alleged in an appeal that a measuring device is inaccurate, the device must be subjected to a standard industry test as determined by the municipality, to establish its accuracy. The customer must be informed of the estimated cost of such a test prior to such test being undertaken.

23.9 If the outcome of any test shows that a measuring device is-

- a) within a prescribed range of accuracy, the customer will be liable for the cost of such a test and any other amount outstanding. Such costs will be debited against the customer's account;

- b) outside a prescribed range of accuracy, the municipality will be liable for the costs of such tests and the customer must be informed of the amount of any credit to which he, she or it is entitled as a consequence of any inaccuracy.

23.10 A deposit referred to in sub-section (2)(b), shall be-

- a) retained by the municipality if the measuring device is found not to be defective;
- b) refunded to the applicant to the extent that it exceeds the amount payable in respect of quantity determined in accordance with section 12(b), if the measuring device is found in terms of those sub-sections to be defective.

23.11 In addition to sub-section 23.9 and 23.10 the municipality must if the measuring device is found defective-

- a) repair the measuring device or install another device which is in good working order, without charge to the customer, unless the costs thereof are recoverable from the customer in terms of these or any other by-law of the municipality; and
- b) determine the quantity of municipal services for which the customer will be charged in lieu of the quantity measured by the defective measuring device by taking as basis for such determination, and as the municipality may decide-
  - (i) the quantity representing the average monthly consumption of the customer during the three months preceding the month in respect of which the measurement is disputed and adjusting such quantity in accordance with the degree of error found in the reading of the defective meter or measuring device;
  - (ii) the average consumption of the customer during the succeeding three meter periods after the defective meter or measuring device has been repaired or replaced; or
  - (iii) the consumption of services on the premises recorded for the corresponding period in the previous year.

## **Part 6: Arrears**

### **Consolidated Arrears**

24.1 If one account is rendered for more than one municipal service provided all arrears due and payable by a customer constitutes a consolidated debt, and any payment made by a customer of an amount less than the total amount due, will be allocated in reduction of the consolidated debit in the following order-

- a) Arrears;
- b) Interest;
- c) Installments – dwelling;
- d) Installments – stand;
- e) Sundries;
- f) Additional – deposit;
- g) Rates;
- h) Penalty on arrear rates and services;
- i) Collection charges on arrear rates;
- j) Refuse removal;
- k) Water;
- l) Sewerage;

- m) Electricity; and
- n) VAT on vatable services which will be the proportionate amount for the applicable services.

### **Arrears**

- 25.1 If a consumer fails to pay the account on or before the due date, a final demand notice may be:
  - a) hand delivered or sent by registered post to the most recent recorded address of the customer; or
  - b) sent per MMS, SMS or other applicable cellular technology, or
  - c) sent per e-mail, or
  - d) with any other form of telecommunication to customers within 2 (two) working days of the arrears having accrued.
- 25.2 Failure to deliver or send a final demand notice within 2 (two) working days does not relieve a customer from paying arrear

### **Interest**

- 26.1 Interest may be levied on arrears at the prevailing prime interest rate or at the rate prescribed by the municipal council from time to time.
- 26.2 The municipal council may differentiate between types of domestic customers, types and levels of services, quantities of services, geographical arrears and socio-economic arrear in levying interest on arrears.

### **Final Demand Notice**

- 27.1 The final demand notice must contain the following statements-
  - a) the amount in arrears and any interest payable;
  - b) that the customer can conclude an agreement with the municipality for payment of the arrears in installment within 3 (three) working days of the date of the final demand notice;
  - c) that if not such agreement is entered into within the stated period that specified municipal services will be limited or disconnected
  - d) that legal action maybe instituted against any customer for the recovery of any amount 40(forty) days in arrears;
  - e) that the account may be handed over to the debt collector for collection;
  - f) that proof of registration, as an indigent customer, in terms of these by-laws must be handed in at the offices of the municipality before the final date of the final demand notice.
- 27.2 The municipality must in deciding which municipal service or municipal services to be specified for limitation or disconnection:
  - a) consider the potential socio-economic and health implication of the limitation or disconnection may have on the consumer; and

- b) a domestic customers' right to access to basic municipal services as identified in the municipal council's credit control and debt collection policy

### **Limitation or disconnection of municipal services**

- 28.1 The municipality may, immediately on the expiry of the 3 (three) working day period allowed payment in terms of the final demand notice limit or disconnect the municipal services provided that a domestic customers' access to basic water supply services and sanitation services may not be disconnected.
- 28.2 The municipality may only limit a domestic customer's access to basic water supply services by –
  - a) reducing water pressure; or
  - b) limiting the availability of water to a specified period or periods during a day.
- 28.3 The costs associated with the limitation or disconnection of municipal services shall be for the cost of the customer and shall be included in the arrears amount due and payable by the customer.

### **Accounts 60 (Sixty) days in arrears**

- 29.1 Where an account rendered to a customer remains outstanding for more than 60 (Sixty) days the municipality may-
  - a) institute legal action against a customer for the recovery of the arrears; and
  - b) cede the customer's account to a debt collector for collection.
- 29.2 A customer will be liable for recoverable administration fees, costs incurred in taking action for the recovery of arrears and any penalties, including the payment of a higher deposit, as may be determined by the municipal council from time to time.

### **General**

- 30.1 No action taken in terms of this section because of non-payment will be suspended or withdrawn, unless the arrears, any interest thereon, recoverable administration fees, additional charges, costs incurred in taking relevant action and any penalties, including the payment of higher deposit, payable are paid in full.
- 30.2 The municipality will not be liable for any loss or damage suffered by a customer due to municipal services being limited or disconnected.

## **Part 7: Agreement for the Payment of Arrears in instalments**

### **Agreements**

- 31.1 The following agreements for the payment of arrears in instalments may be entered into-
  - a) an Acknowledgement of Debt;
  - b) a Consent to Judgement; or
  - c) an Emolument attachment order.



31.2 Only a consumer with positive proof of identity or a person authorised, in writing, by that consumer, or, if a consumer is illiterate, a person authorised by such consumer personally in the presence of an officer appointed by the municipality for that purpose, will be allowed to enter into an agreement for the payment of arrears in instalments.

31.3 No customer will be allowed to enter into an agreement for the payment of arrears in instalments where that customer failed to honour a previous agreement for the payment of arrears in instalments, unless the Municipality, in its sole discretion, permits the customer to do so.

31.4 A copy of the agreement shall be made available to the customer.

31.5 An agreement for the payment of arrears in instalments shall not be entered into unless and until a customer has paid his, her or its current account.

#### **Additional costs, partial settlement and instalments**

32.1 The costs associated with entering into agreements for the payment of arrears in instalments and the limitation or disconnection of municipal services in accordance with section 28 shall be included in the arrears amount due and payable by the customer.

32.2 The municipality must in determining the amount payable by the customer on entering into an agreement for the payment of arrears in instalments and the instalments payable in respect of any arrear amount take the following factors into account –

- a) the credit record of the customer;
- b) the arrear amount;
- c) the level of consumption of municipal services;
- d) the level of service provided to the customer;
- e) previous breaches of agreements for the payment of arrears in instalments; and
- f) any other relevant factors.

32.3 In the event that a customer proves to the municipality that he or she or it is unable to pay the amount referred to in section 31(5) on entering into an agreement for the payment of arrears in instalments, the municipality may, after taking into account the factors referred to in sub-section 32.2, -

- a) extend the payment thereof to the end of the month in which the customer enters into such an agreement; or
- b) include it in the amount payable in terms of the agreement.

32.4 The municipality may, after taking into account the factors referred to in sub-section 32.2, require a customer to pay an additional amount on entering into an agreement for the payment of arrears, in addition to the current account, representing a percentage of the arrear amount.

32.5 The municipality may, when a customer enters into an agreement or any time thereafter–

- a) install a pre-payment meter; or
- b) limit the municipal services to basic municipal services.

### **Duration of Agreements**

- 33.1 The municipality may, in deciding on the duration of the agreement for the payment of arrears has regard to a customer's –
- a) credit record;
  - b) arrears amount;
  - c) gross income;
  - d) level of consumption of municipal services;
  - e) level of service provided;
  - f) previous breaches of agreements for the payment of arrears in instalments;
  - g) affordability and
  - h) any other relevant factors.
- 33.2 No agreement/arrangement entered into after 1 July 2012 for the payment of arrears shall provide for the payment of arrears over a period in excess of 24 (twenty-four) months.

### **Failure to Honour Agreements**

- 34.1 If a customer fails to comply with an agreement for the payment of arrears in instalments, the total of all outstanding amounts, including the arrears, any interest thereon, administration fees, costs incurred in taking relevant action, and penalties, including payment of a higher deposit, will be immediately due and payable, without further notice or correspondence and the municipality may –
- a) limit or disconnect the municipal services specified in the final demand notice sent to the customer in accordance with section 27;
  - b) institute legal action for the recovery of the arrears; and
  - c) hand the customer's account over to a debt collector or an attorney for collection.

### **Re-connection of Services**

- 35.1 An agreement for payment of the arrears amount in instalments, entered into after municipal services were limited or disconnected, will not result in the services being restored until:
- a) the arrears, any interest thereon, recoverable administration fees, costs incurred in taking relevant action and any penalties, including payment of a higher deposit, are paid in full; or
  - b) a written appeal by the customer undertaking a timeous and full payment of arrear instalments and current accounts have been approved by the Municipality.
- 35.2 In addition to any payments referred to in sub-section 35.1 the customer shall pay the standard re-connection fee as determined by the municipality from time to time, prior to the re-connection of municipal services by the municipality.
- 35.3 Municipal services shall be restored within (7) seven working days after a customer have complied with the provisions of sub-sections 35.1 and 35.2.



## **CHAPTER 3: ASSESSMENT RATES**

### **Amount due for assessment rates**

36.1 The provisions of Chapter 2 apply in respect of the recovery of assessment rates and assessment rates forms part of a consolidated account and consolidated debt.

36.2 All assessment rates due by owners are payable by a fixed date as determined by the municipality.

36.3 Joint owners of property shall be jointly and severally liable for payment of assessment rates.

36.4 Assessment rates may be levied as an annual single amount, or in equal monthly instalments. When levied in equal monthly instalments the amount payable may be included in the municipal account.

36.5 A property owner remains liable for the payment of assessment rates included in municipal accounts, notwithstanding the fact that –

- a) the property is not occupied by the owner thereof; and/or
- b) the municipal account is registered in the name of a person other than the owner of the property.

36.6 Payment of assessment rates may not be deferred beyond the fixed date by reason of an objection to the valuation roll.

### **Claim on rental for assessment rates in arrears**

37.1 The municipality may apply to Court for the attachment of any rent due in respect of rateable property to cover in part or in full any amount outstanding in respect of assessment rates for a period longer than the months after the fixed date.

### **Disposal of municipal property and payment of assessment rates**

38.1 The purchaser of municipal property is pro rata liable for the payment of assessment rates on the property in respect of the financial year in which the purchaser becomes the new owner as from the date of registration in the name of the purchaser.

38.2 In the event of the municipality repossessing the property, any outstanding and due amount in respect of assessment rates shall be recoverable from the purchaser.

### **Assessment rates payable on municipal property**

39.1 The lessee of municipal property is responsible for payment of any general assessment rates payable on the property for the duration of the lease, as if the lessee is the owner of such property.

(2) The municipality may include the assessment rates in respect of municipal property in the rent payable by the lessee, instead of claiming it separately as in the case of owners of properties.

## **CHAPTER 4: PROVISION OF MUNICIPAL SERVICES TO INDIGENT CUSTOMERS**

### **Qualification for registration**

- 40.1 A domestic customer with a household –
- a) whose combined monthly gross income of its members over the age of 18 years old is less than an amount determined by the municipal council from time to time;
  - b) owning not more than one property; and
  - c) not having an income from letting a property or portion of a property;
- may apply for registration as an indigent customer.

### **Application for registration**

41.1 A domestic customer wishing to qualify as an indigent customer must complete the application form entitled "*Application for Registration as Indigent Customer*"

- 41.2 Any application in terms of sub-section 41.1 must be –
- a) accompanied by –
    - (i) documentary evidence of income, such as a letter from the customer's employer, a salary advice, a pension card, unemployment insurance fund card; or
    - (ii) an affidavit declaring unemployment or income; and
    - (iii) the customer's latest municipal account in his or her possession; and
    - (iv) a certified copy of the customer's identity document; and
    - (v) the names and identify numbers of all occupants over the age of 18 years who are resident at the property.

41.3 A customer applying for registration as an indigent customer shall be required to declare that all information provided in the application form and other documentation and information explained to the customer and that the customer indicated that the contents of the declaration were understood.

### **Approval of application**

42.1 The municipality may send representatives to premises of domestic customers applying for registration as indigent customers to investigate whether the information provided prior to approval of an application is correct. The provisions of section 61 apply to such an investigation.

42.2 An application received in accordance with section 41 shall be considered by the municipality and the applicant shall be advised in writing within 14 (fourteen) working days of receipt of such application by the municipality as to whether or not the application is approved. If it is not approved, the applicant shall be given reasons therefore.

42.3 The provisions of Part 5 of Chapter 2 shall mutatis mutandis apply in respect of a customer that feels aggrieved by a decision of the municipality in terms of sub-section 42.2.

42.4 An application shall be approved for the period of the municipality's financial year only. An application approved during the municipality's financial year shall only be valid for the remaining period of the municipality's financial year.

### **Conditions**

- 43.1 The municipality may on approval of an application or at any time thereafter -
- a) install a pre-payment electricity meter for the indigent customer where electricity is provided by the municipality; and
  - b) limit the water supply services of an indigent customer to basic water supply services.

### **Annual application**

44.1 An indigent customer must annually, before the end of the municipality's financial year re-apply for re-registration as an indigent customer for the forthcoming financial year, failing which the assistance will cease automatically.

44.2 The provisions of sections 40 and 41 shall apply to any application in terms of sub-section 44.1.

44.3 An indigent customer shall have no expectation of being regarded as an indigent customer in any year that ensues or follows a year in which he or she was so registered. The municipality gives no guarantee of renewal.

44.4 The municipality shall inform the applicant in writing within 14 (fourteen) working days of receipt of such application by the municipality as to whether or not the application is approved. If it is not approved, the applicant shall be given reasons thereof.

44.5 The provisions of Part 5 of Chapter 2 shall mutatis mutandis apply in respect of a customer that feels aggrieved by a decision of the municipality in terms of sub-section 44.4.

### **Subsidised services for indigent customers**

45.1 The municipal council may annually as part of its budgetary process determine the municipal services and levels thereof that will be subsidised in respect of indigent customers subject to principles of sustainability and affordability.

45.2 The municipality must on a determination in terms of sub-section 45.1 give public notice of such determination.

- 45.3 Public notice in terms of sub-section 45.2 must contain at least the following –
- a) the level or quantity of municipal service that will be subsidised;
  - b) the level of subsidy;
  - c) the method of calculating the subsidy; and

- d) any special terms and conditions that will apply to the subsidy, not provided for in these by-laws.

45.4 An indigent consumer shall be liable for the payment of any municipal services rendered by the municipality or municipal services used or consumed in excess of the levels or quantities determined in sub-section 45.1.

45.5 The provisions of Chapter 2 shall mutatis mutandis apply to the amounts due and payable in terms of sub-section 45.4.

### **Existing Arrears of indigent customers on approval of application**

46.1 Arrears accumulated in respect of the municipal accounts of customers prior to registration as indigent customers will be suspended for the period that a customer remains registered as an indigent customer, and interest shall not accumulate in respect of such arrears during such a suspension.

46.2 Arrears suspended in terms of sub-section 46.1 shall become due and shall be paid by the customer in monthly instalments to be determined by the municipality, on de-registration as an indigent customer in accordance with section 49 and interest will be payable in respect thereof.

46.3 Notwithstanding the provisions of sub-section 46.2 arrears suspended for a period of two (2) years or longer shall not be recovered from a customer on de-registration, subject to the provisions of sub-section 46.4.

46.4 Arrears not recovered due to the provisions of sub-section 46.2 shall remain a charge against the property of the indigent customer for a period of 5 (five) years after the customer was first registered as an indigent customer and shall become due and payable when the property is sold, irrespective of the fact that the customer is no longer registered as an indigent customer at the time that the property is sold. A clearance certificate in respect of the property shall only be issued by the municipality when such arrears have been settled in full.

### **Audits**

- 47.1 The municipality may undertake regular random audits to –
- a) verify the information provided by indigent customers;
  - b) record any changes in the circumstances of indigent customers; and
  - c) make recommendations on the de-registration of the indigent customer.

### **De-registration**

48.1 Any customer who intentionally or negligently provides or has provided false information in the application form or any other documentation and information in connection with the application –

- a) shall automatically, without notice, be de-registered as an indigent customer from the date on which the municipality obtains evidence that such information is false; and



- b) shall be held liable for the payment of all services received, in addition to any other legal actions the municipality may take against such a customer.

48.2 An indigent customer must immediately request de-registration by the municipality if his or her circumstances has changed to the extent that he or she no longer meet the qualifications set out in section 40.

48.3 An indigent customer shall automatically be de-registered if an application in accordance with section 44 is not made or if such application is not approved.

48.4 An indigent customer shall automatically be de-registered if an audit or verification concludes that the financial circumstances of the indigent customer has changed to the extent that he or she no longer meet the qualifications set out in section 39.

48.5 An indigent customer may at any time request de-registration.

48.6 In the event of de-registration in terms of section 48.2 and 48.4, the municipality shall notify the customer of such in writing of such de-registration within 7 (seven) working days after de-registration.

48.7 The provisions of Part 5 of Chapter 2 shall mutatis mutandis apply in respect of a customer feeling aggrieved by de-registration in terms of sub-section 48.3 and 48.4.

## **CHAPTER 5: EMERGENCY SITUATIONS**

### **Declaration of emergency situations**

49.1 The municipal council may at any time at the request of the municipality declare by public notice, a supply zone an emergency situation in respect of a municipal service or more than one municipal service if, in its opinion, a significant risk to the financial viability or sustainability of the municipality or a specific municipal service exist and that no other reasonable measures can be taken to avoid or limit the risk, provided that the municipality has submitted a report that contain at least –

- a) Details of all measures taken by it to avoid or limit the risk;
- b) An assessment of why the measures taken by it to avoid or limit the risk has been unsuccessful;
- c) Details of the proposed measures to be taken by it to avoid or limit the risk;
- d) An assessment of the impact or potential impact of the proposed measures on individual customers within the relevant supply zone, including, but not limited to health and access to basic service implications;
- e) Details of the education and communication measures to be taken prior to the implementation of the proposed measures;
- f) The duration of the proposed measures to be taken; and
- g) Details of the reasonable measures to be taken to ensure equitable access by each household in the supply zone to that municipal service.

49.2 Public notice in terms of sub-section 49.1 must contain at least the following details applicable to a specific emergency situation –

- a) The reasons for the declaration;
- b) The customers and supply zone that will be affected by the declaration;
- c) The type, level and quantity of the municipal service that will be provided;
- d) The duration of the declaration;
- e) The method of implementing the declaration;
- f) Specific measure or precautions to be taken by affected customers; and
- g) Special relief that may be granted to individual consumers on application to the municipality.

49.3 In the event of a declaration of a supply zone as an emergency area in accordance with sub-sections 49.1 and 49.2, the municipal service to that supply zone may be limited to basic municipal services per household as determined by the municipality from time to time, provided that at no time may the municipal service provided by the municipality to that supply zone be less than the collective quantity and quality of basic municipal services per household in that supply zone.

49.4 The municipality must on a monthly basis submit a status report to the municipal council that contain at least the following details –

- a) Any improvement in the information on which the declaration was based;
- b) The impact of the proposed measures on individual customers within the relevant supply zone, including, but not limited to health and access to basic services implications; and
- c) Special relief granted to individual customers

49.5 The municipal council must change the declaration of an emergency area by public notice –

- a) If any of the information on which the declaration was based improves to the extent that the risk referred to in sub-section 49.1 is avoided or limited;
- b) If in its opinion, undue hardship are endured by the customers affected by the declaration;
- c) On expiry of the duration specified in terms of sub-section 49.1 and 49.2.

49.6 The municipality may again request the municipal council to declare a supply zone an emergency area on a change of a declaration in terms of sub-section 49.3, if in the municipality's opinion it is required.

49.7 The provisions of sub-sections 49.1 to 49.4 apply to a request in terms of sub-section (6).



## **CHAPTER 6: UNAUTHORIZED SERVICES**

### **Unauthorized services**

50.1 No person may gain access to municipal services unless it is in terms of an agreement entered into with the municipality for the rendering of those services.

50.2 The municipality may, irrespective of any other action it may take against such person in terms of these by-laws by written notice order a person who is using unauthorized services to –

- a) Apply for such services in terms of sections 1 and 2; and
- b) Undertake such work as may be necessary to ensure that the customer installation through which access was gained complies with the provisions of these or any other relevant by-laws.

### **Interference with infrastructure for the provision of municipal services**

51.1 No person other than the municipality shall manage, operate or maintain infrastructure through which municipal services are provided.

51.2 No person other than the municipality shall effect a connection to infrastructure through which municipal services are provided

### **Obstruction of access to infrastructure for the provision of municipal services**

52.1 No person shall prevent or restrict physical access to infrastructure through which municipal services are provided.

52.2 If a person contravenes sub-section 52.1, the municipality may –

- a) By written notice require such person to restore access at his or her own expense within a specified period; or
- b) If it is of the opinion that the situation is a matter of urgency, without prior notice restore access and recover the cost from such person.

### **Illegal re-connection**

53.1 A customer whose access to municipal services have been restricted or disconnected, who intentionally unlawfully re-connects or allows another person to re-connect services or who

intentionally or negligently interferes with infrastructure through which municipal services are provided, shall immediately be disconnected.

53.2 A person who re-connects to municipal services in the circumstances referred to in subsection 53.1 shall be liable to pay for any services that he, she or it may have utilized or consumed in breach of these by-laws, notwithstanding any other actions that may be taken against such person.

53.3 The consumption will be estimated based on the average consumption of services to the specific area within which the unauthorized connection was made.

### **Immediate disconnections**

54.1 The provision of municipal services may immediately be disconnected by the municipality if any person unlawfully and intentionally or negligently interferes with infrastructure through which municipal services are provided.

## **CHAPTER 7: OFFENCES**

### **Offences**

55.1 Any person who –

- a) Obstructs or hinders the municipality in the exercising of the powers of performance of functions or duties under these by-laws;
- b) Contravenes or fails to comply with a provision of these by-laws other than a provision relating to payment for municipal services;
- c) Fails to comply with the terms of a notice served upon him/her in terms of these by-laws;

Shall be guilty of an offence and liable upon conviction to a fine not exceeding R10,000.00 (ten thousand Rand) or a period of imprisonment or community service not exceeding 6 (six) months, or a combination of the aforementioned and in the event of a continued offence to a further fine of R4,000.00 (four thousand Rand) for every day during the continuance of such offence.

## **CHAPTER 8: DOCUMENTATION**

### **Signing of notices and documents**

56.1 A notice or document issued by the municipality in terms of these by-laws and signed by a staff member of the municipality shall be deemed to be duly issued and must on its mere production be accepted by a court as prima facie evidence

### **Notices and documents**

57.1 Any notice or other document that is served on an owner, customer or any other person in terms of these by-laws is regarded as having been served –

- a) If it has been delivered to that person personally;

- b) When it has been left at the person's village, place of residence, or business or employment in the Republic with a person apparently over the age of sixteen years;
- c) When it has been posted by registered or certified mail to that person's last known residential address or business address in the Republic and an acknowledgement of posting thereof from the postal service is obtained;
- d) If that person's address in the Republic is unknown, when it has been served on that person's agent or representative in the Republic in the manner provided in sub-sections (a) – (c); or
- e) If that person's address and agent or representative in the Republic is unknown, when it has been posted in a conspicuous place on the property or premises, if any, to which it relates.

57.2 When any notice or other document must be authorised or served on the owner, occupier or holder of any property it is sufficient if that person is described in the notice or other document as the owner, occupier or holder of the property or right in question, and is not necessarily the name of that person.

57.3 In the case where compliance with a notice is required within a specified number of working days, such period shall be deemed to commence on the date of delivery or sending of such notice.

### **Authentication of documents**

58.1 Every order, notice or other document requiring authentication by the municipality shall be sufficiently authenticated. If signed by the municipal manager or by a duly authorised person of the municipality; such authority being conferred by resolution of the municipality, written agreement or by a by-law.

### **Prima facie evidence**

59.1 In legal proceedings by or on behalf of the Municipality, a certificate reflecting the amount due and payable to the municipality, under the hand of the municipal manager, or suitably qualified staff member authorised by the municipal manager or the Manager of the municipality's authorised agent, shall upon mere production thereof be accepted by any court of law as prima facie evidence of the indebtedness.

## **GENERAL PROVISIONS**

### **Provision of Information**

60.1 An owner, occupier, customer or person with in the area of supply of the municipality must provide the municipality with accurate information.

## **Power of entry and Inspection**

61.1 The municipality may enter and inspect any premises for any purpose connected with the implementation or enforcement of these by-laws, at all reasonable times, after having given reasonable written notice to the occupier of the premises of the intention to do so, where appropriate. The owner and or occupier of property must allow an authorized representative of the municipality access at all reasonable hours to the property in order to read, inspect, install or repair any metering device or service connection for reticulation, or to disconnect, stop or restrict, or reconnect, the provision of any service. If a customer fails to comply, the municipality or its authorised representative may –

- a) By written notice require such customer to restore access at his/her own expense within a specified period.
- b) If it is the opinion that the situation is a matter of urgency, without prior notice restore access and recover the cost from such customer.

61.2 The property owner may be held responsible for the cost of relocating a metering device if satisfactory access is not possible or if the access to the metering device is denied to the municipality.

61.3 Any entry and inspection must be conducted in conformity with the requirements of the Constitution of South Africa Act No. 108 of 1996, and any other law, in particular with strict regard to decency and order, respect for a person's dignity, freedom and security and personal privacy.

61.4 The Municipality may be accompanied by an interpreter and any other person reasonably required assisting the authorised official in conducting the inspection.

61.5 A person representing the Municipality must, on request provide his or her identification.

## **Exemption**

62.1 The municipality may, in writing exempt an owner, customer, any other person or category of owners, customers, ratepayers, users of services from complying with a provision of these by-laws, subject to any conditions it may impose. If it is of the opinion that the application or operation of that provision would be unreasonable, provided that the municipality shall not grant exemption from any section of these by-laws that may result in –

- a) the wastage or excessive consumption of municipal services;
- b) the evasion or avoidance of water restrictions
- c) significant negative effects on public health, safety or the environment
- d) the non-payment for services
- e) the Act, or any regulations made in terms thereof, is not complied with.

62.2 The municipality at any time after giving written notice of at least thirty days withdraw any exemption given in terms of sub-section 62.1.



### **Indemnification from liability**

63.1 Neither employees of the municipality nor any person, body or organisation or corporation acting on behalf of the municipality is liable for any damage arising from any omission or act done in good faith in the course of his or her duties.

### **Availability of by-laws**

64.1 A copy of these by-laws shall be included in the municipality's Municipal Code as required in terms of legislation.

64.2 The municipality shall take reasonable steps to inform customers of the contents of the by-laws.

64.3 A copy of these by-laws shall be available for inspection at the offices of the municipality at all reasonable times.

64.4 A copy of the by-laws may be obtained against payment of R100,00 from the municipality.

### **Conflict of law**

65.1 When interpreting a provision of these by-laws, any reasonable interpretation which is consistent with the purpose of the Act as set out in Chapter 9 on Credit Control and Debt Collection, must be preferred over any alternative interpretation which is inconsistent with that purpose.

65.2 If there is any conflict between these by-laws and any other by-laws of the Council, these by-laws will prevail.

### **Repeal of existing municipal credit control and debt collection by-laws**

66.1 The provisions of any by-laws relating to credit and debt collection by the municipality are hereby repealed insofar as they relate to matter provided for in these by-laws; provided that such provisions shall be deemed not have been repealed in respect of any such by-laws which has not been repealed and which is not repugnant to these by-laws on the basis as determined by the relevant by-laws.

### **Short Title and commencement**

67.1 These by-laws are called the Credit Control and debt Collection by-laws of the Emfuleni Local Municipality.

67.2 The Municipality may, by notice in the Provincial Gazette, determine that provisions of these by-laws, listed in the notice, does not apply in certain areas within its area of jurisdiction listed in the notice from a date specified in the notice.

67.3 Until any notice contemplated in sub-section 67.2 is issued, these By-laws are binding.



**EMFULENI**  
LOCAL MUNICIPALITY

Vaal River City, the Cradle of Human Rights

# **BY-LAWS TO GIVE EFFECT TO PROPERTY RATES POLICY**

**2014/2015 FINANCIAL YEAR**



# **BY-LAWS**

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## PREAMBLE

**WHEREAS** section 6 of the Local Government: Municipal Property Rates Act, 2004 (No 6 of 2004) requires a municipality to adopt by-laws to give effect to the implementation of its rates policy.

(1) Section 229(1) of the Constitution of the Republic of South Africa authorises a municipality to impose rates on property and surcharges on fees for services provided by or on behalf of the municipality.

(2) In terms of section 3 of the Local Government: Municipal Property Rates Act, 2004 (No 6 of 2004), a municipality must adopt a policy consistent with the Act on the levying of rates on rateable property in the municipality.

**Now** therefore the Municipal Council of Emfuleni Municipality approves and adopts the following rates by-law.

### 1. DEFINITIONS

For the purpose of these by-laws any word or expression to which a meaning has been assigned in the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004) shall bear the same meaning in these by-laws and unless the context indicates otherwise-

**“Act”** means the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004);

**“Municipality”** means the municipal council for the municipal jurisdiction area of **Emfuleni Local Municipality**;

**“Credit Control and Debt Collection Policy”** means the Municipalities Credit Control and Debt Collection Policy as required by sections 96(b) and 97 of the Local Government: Municipal Systems Act, 32 of 2000;

**“Rate” or “rates”** means a municipal rate as envisaged in section 229 of the Constitution of the Republic of South Africa.

### 2. ADOPTION AND IMPLEMENTATION OF PROPERTY RATES POLICY

(1) The municipality shall adopt and implement a rates policy consistent with the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004) on the levying of rates on rateable property in the municipality.

(2) The municipality shall not be entitled to levy rates other than in terms of a valid rates policy.

### **3. CONTENTS OF PROPERTY RATES POLICY**

The municipality's property rates policy shall inter alia:

- (1) Apply to all rates levied by the municipality pursuant to the adoption of the municipality's annual budget;
- (2) Comply with the requirements for:-
  - (a) the adoption and contents of a property rates policy specified in section 3 of the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004);
  - (b) the process of community participation specified in section 4 of the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004);
  - (c) the annual review of a rates policy specified in section 5 of the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004);
- (3) specify any further principles, criteria and implementation measures consistent with the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004) for the levying of rates which the municipality may wish to adopt;
- (4) Include such further enforcement mechanisms, if any, as the municipality may wish to impose in addition to those contained in the Credit Control and Debt Collection Policy.

### **4. ENFORCEMENT OF PROPERTY RATES POLICY**

The municipality property rates policy shall be enforced through the Credit Control and Debt Collection Policy and any further enforcement mechanisms stipulated in the municipality's Property Rates Policy.

### **5. OPERATIVE DATE**

This By-Law shall take effect on 1 July 2014.



**EMFULENI**  
LOCAL MUNICIPALITY

Vaal River City, the Cradle of Human Rights

# **BY-LAWS TO GIVE EFFECT TO TARIFF POLICY**

**2014/2015 FINANCIAL YEAR**

## **BY-LAWS**

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## **PREAMBLE**

**WHEREAS** section 75 of the Local Government: Municipal Systems Act, 2000 (No 32 of 2000) requires a municipal council to adopt by-laws to give effect to the implementation and enforcement of its tariff policy.

(1) In terms of Section 156(2) of the Constitution of the Republic of South Africa a municipality may make and administer by-laws for the effective administration of the matters which it has the right to administer.

(2) In terms of Section 160(6) of the Constitution of the Republic of South Africa a municipal council may make by-laws which prescribe rules and orders for-

- its internal arrangements;
- its business and proceedings; and
- the establishment, composition, procedures, powers and functions of its committees.

(3) In terms of section 74 of the Local Government: Municipal Systems Act, 2000 (No 32 of 2000), a municipality must adopt an implement a tariff policy on the levying of fees for municipal services provided by the municipality itself or by way of service delivery agreements and which complies with the provisions of this Act, the Local Government: Municipal Finance Management Act, 2003 (No. 56 of 2003) and any other applicable legislation.

Now therefore the Municipal Council of Emfuleni Municipality approves and adopts the following tariff by-law.

### **1. DEFINITIONS**

For the purpose of these by-law any word or expression to which a meaning has been assigned in the Constitution of the Republic of South Africa, Local Government: Municipal Systems Act, 2000 (32 Of 2000), as amended and the Local Government: Municipal Finance Management Act, (No. 56 of 2003), as amended shall bear the same meaning in these by-laws and unless the context indicates otherwise-



“by-law” means legislation passed by the council of a municipality binding in the municipality on the persons to whom it applies;

“municipality” means the municipal council for the municipal jurisdiction area of Emfuleni Local Municipality;

“municipal council or “council” means a municipal council referred to in section 157(1) of the Constitution and

“Tariff Policy” means a policy on the levying of fees for municipal services provided by the municipality itself or by way of service delivery agreements and which complies with the provisions of sections 74 of the Local Government: Municipal Systems Act, 32 of 2000, as amended.

## **2. ADOPTION AND IMPLEMENTATION OF TARIFF POLICY**

- (1) The municipality shall adopt and implement a tariff policy consistent with the Local Government: Municipal Systems Act, 2000 (No. 32 of 2000), as amended, on the levying of fees for municipal services provided by the municipality itself or by way of service delivery agreements, and which complies with the provisions of this Act.

## **3. CONTENTS OF TARIFF POLICY**

The municipality's tariff policy shall inter alia:

- (1) Apply to all the levying of fees for municipal services provided by the municipality itself or by way of service delivery agreements, and which complies with the provisions of this Act pursuant to the adoption of the municipality's annual budget;
- (2) Comply with the requirements for:-
  - (a) the adoption and contents of a tariff policy specified in section 74 of the Local Government: Municipal Systems Act, 2000 (No. 32 of 2000), as amended and
  - (b) the process of community participation specified in line with the requirements of the Local Government: Municipal Systems Act, 2000 (No. 32 of 2000), as amended, and the Local Government: Municipal Finance Management Act, 2003 (No. 56 of 2003).

(3) Specify any further principles, criteria and implementation measures consistent with the Local Government: Municipal Systems Act, 2000 (No. 32 of 2000), as amended, and the Local Government: Municipal Finance Management Act, 2003 (No. 56 of 2003) on the levying of fees for municipal services provided by the municipality itself or by way of service delivery agreements.

**4. ENFORCEMENT OF TARIFF POLICY**

The municipality tariff policy shall be enforced through the required legislation.

**5. OPERATIVE DATE**

This By-Law shall take effect on 1 July 2014.



Vaal River City, the Cradle of Human Rights

### PROPERTY RATES LEVIES

#### DETERMINATION OF PROPERTY RATES LEVIES FOR THE 2014/2015 FINANCIAL YEAR

- In terms of Sections 2, 7, 8 and 14 of the Local Government: Municipal Property Rates Act 6 of 2004 ("the Act"), read with Sections 4(1)(c)(ii) and 11(3)(i) and 75A of the Local Government: Municipal Systems Act 32 of 2000, as amended, the following rates (cent in the Rand amount) **BE LEVIED** for the financial year 1 July 2014 to 30 June 2015, on the market value of property or on the market value of a right in property within the area of jurisdiction of the Council as appearing in the valuation roll, in respect of the various categories of properties set out below:

| Ref no | Category  | Rate Ratio | Rate (in the Rand) |
|--------|---|------------|--------------------|
| 1      | Residential properties                                | 1:1        | 0.00972            |
| 2      | Undeveloped vacant residential properties             | 1:2        | 0.01944            |
| 3      | Business and Commercial properties                    | 1:2        | 0.01944            |
| 4      | Undeveloped vacant business and commercial properties | 1:2.5      | 0.02430            |
| 5      | Industrial properties                                 | 1:2.5      | 0.02430            |
| 6      | Undeveloped vacant industrial properties              | 1:3        | 0.02916            |
| 7      | Agricultural properties                               | 1:0.25     | 0.00243            |
| 8      | Vacant agricultural properties                        | 1:0.25     | 0.00243            |
| 9      | State-owned properties                                | 1:2        | 0.01944            |
| 10     | Vacant State-owned properties                         | 1:2.5      | 0.02430            |
| 11     | Protected areas                                       | 1:0        | 0.00               |
| 12     | Municipal properties                                  | 1:1        | 0.00972            |

|    |  |         |         |
|----|--|---------|---------|
| 13 | Public Service Infrastructure                    | 1:0.25  | 0.00243 |
| 14 | Public Benefit Organization Properties           | 1:0.25  | 0.00243 |
| 15 | Servitudes                                       | 1:0.25  | 0.00243 |
| 16 | Public monuments and memorials                   | 1:0     | 0.00    |
| 17 | Township title properties                        | 1:0     | 0.00    |
| 18 | State trust land                                 | 1:0     | 0.00    |
| 19 | Communal land                                    | 1:0     | 0.00    |
| 20 | Exclusive use area used for business purposes    | 1:2     | 0.01944 |
| 21 | Exclusive use area used for residential purposes | 1:1     | 0.00972 |
| 22 | Exclusive use area used for industrial purposes  | 1:2.5   | 0.02430 |
| 23 | Properties used for multiple purposes            | Per use |         |
| 24 | Place of worship and / or vicarage               | 1:0     | 0.00    |
| 25 | Mining properties                                | 1:2     | 0.01944 |

2. Rates to be levied shall become due and payable in twelve equal installments on fixed days for twelve consecutive months, being on or before the 7<sup>th</sup> day of every month, following the month in which it has been levied or the due date as per municipal statement, whichever is the earlier;
3. Exemptions, reductions and rebates are granted to certain categories of property usage and/or property owners as defined in the Property Rates Policy. The following categories of property usage and/or property owners as defined in Section 10 of the Municipal Property Rates Policy qualify for exemptions, rebates and reductions:

### 3.1 Exemptions:

The following categories of property are exempted from rates:-

- (a) The following types of property owned by or vested in the Council are exempt from rates:
  - (i) Public service infrastructure owned by the Council or a service provider, including Public service infrastructure vested in the Council.
  - (ii) Refuse tip sites;
  - (iii) Municipal burial grounds and adjacent public open space within the burial ground precinct and municipal crematoria;
  - (iv) Property used for the provision of public parks and zoned as Public open space and includes undeveloped municipal property

which is for the purposes of this Policy deemed to be public open space;

- (v) Property used for cultural, sporting and recreational facilities other than property subject to a registered lease and
- (vi) Municipal housing schemes.

(b) Residential Properties:

In line with Section 17(1)(h) of the Local Government: Municipal Property Rates Act, No. 6 of 2004, on the first R15 000 of the market value of a property assigned in the valuation roll or supplementary valuation roll of a municipality to a category determined by the Municipality.

3.2 Reductions:

(a) Residential Properties:

- (i) In addition to the impermissible rates as referred to in Section 17(1)(h) of the Act a further R135 000 reduction on the market value of a property will be granted.

(b) Undeveloped vacant residential properties:

- (i) A reduction on the first R40 000 of the market value of a property will be granted.

3.3 Rebates:

In terms of section 15 of the Local Government: Municipal Property Rates Act,

(a) Residential Properties:

A rebate of 30% on the cent in the rand amount payable on residential properties will be granted.

(b) All state owned properties (excluding properties falling in the category for Public Benefit Organization properties) as defined in the Rates Policy:

A rebate of 20% on the cent in the rand amount payable on all state owned properties will be granted.

(c) Rebates to pensioners, disabled and/or medically unfit as well as owners of poor households in respect of all properties

used for residential purposes (Indigent households are addressed in Indigent Policy):-

- (i) A rebate based on the gross monthly income may be granted in addition to the rebates mentioned in (a) above to registered owners of residential properties who qualify according to the gross monthly household income of all persons normally residing on that property as highlighted in xiii.
- (ii) To qualify for the rebate a property owner must:
  - \* Be a natural person;
  - \* Be the registered owner of the property;
  - \* Occupy the property as his her normal residence on a full time basis;
  - \* Complete a prescribed application form obtainable from the Municipality.
  - \* Obtain written confirmation from the municipality that such application was successful.
- (iii) The following shall also apply:-
  - \* If the residence is vacated or the applicant passes away or an applicant reaches the age of 60 during the year, the rebate shall be calculated pro rate as from such date;
  - \* Submission of following the documentation as proof:
    - Copy of Identification document;
    - Pension card;
    - Bank statements for last three months or other official financial proof of income as may be requested and
    - Payslip for the last three months;
- (iv) Additional rebates are only applicable to applicants whose municipal accounts are paid in full;
- (v) Medical unfit persons who have not been declared unfit by a pension fund must submit the necessary proof that they have been declared unfit for daily work related activities together with supporting evidence from two registered medical physicians;



- (vi) Disabled persons who have been declared disabled must submit the necessary proof that they have been declared unfit for daily work related activities together with supporting evidence from two registered medical physicians;
- (vii) Applications who meet all the criteria may receive the rebate from date of receipt of the application;
- (viii) The rebate will be valid until the end of the financial year, and applications must be submitted annually;
- (ix) If applicant owns other properties for which a market related rental or any other non market rental is obtained the rental will form part of the gross monthly household income;
- (x) If the permitted use of a property in this category changes during a financial year, any rebate is forfeited from the date of approval by the Council of such change;
- (xi) Pensioners must be 60 years and older;
- (xii) Additional rebates be suspended if the applicant does not comply with point (ii) to (xi) mentioned above and
- (xiii) The gross monthly household income levels and rebates are set out in the table hereunder (% rebate will be applicable on the monthly rates payable):

| <b>Gross monthly household income</b> | <b>% Rate rebate</b> |
|---------------------------------------|----------------------|
| R0.00 to Indigent threshold           | 100%                 |
| Indigent threshold to R4 770.00       | 90%                  |
| More than R4 770.00 to R5 300.00      | 80%                  |
| More than R5 300.00 to R5 830.00      | 70%                  |
| More than R5 830.00 to R6 360.00      | 60%                  |
| More than R6 360.00 to R6 890.00      | 50%                  |
| More than R6 890.00 to R7 420.00      | 40%                  |
| More than R7 420.00 to R7 950.00      | 30%                  |
| More than R7 950.00 to R8 480.00      | 20%                  |
| More than R8 480.00 to R9010.00       | 10%                  |

(d) Development incentives

The following will apply:-

A 50% rate rebate on the monthly rate payable will be applicable if the

following criteria are met:-

1. All applicants must complete a standard application form obtainable from the Municipality and must declare under oath that:
  - (i) Building plans have already been submitted to the Municipality for approval but not yet approved due to a delay on the side of the Municipality; or
  - (ii) Building plans have been approved by the Municipality and construction has already started; or
  - (iii) Building plans were submitted but development is not possible due to:
    - \* Municipal services not available to commence with development (Water, electricity and sanitation, etc);
    - \* The fact that the Municipality has not yet approved the applications for example re-zoning, township applications, etc.
2. Rebates will only be applicable:
  - (i) If the standard application is approved;
  - (ii) For a 12 months period where after the applicant must re-apply;
3. In the event that the property is sold prior to completion of development the new owner must inform the Municipality and re-apply accordingly;
4. The Municipality reserves the right to refuse or reverse any rebate if the details submitted in the application are incomplete, incorrect, or false.
5. Unregistered erven (Township title properties) shall not be rateable until first registration takes place or a certificate of registered title has been issued by the Registrar of Deeds.

- (e) All application for indigency will be dealt with in accordance to Council's approved indigent policy.
- (f) An owner of a property situated within an area affected by a disaster within the meaning of the Disaster Management Act 2002, (Act 57 of 2002), shall be entitled to an exemption, rebate and/or reduction in rates in respect of such affected property, as determined or recommended by National or Provincial Government and as adopted by the Council.
- (g) On application property owned by a public benefit organization and used for any specified public benefit activity listed in item 1 (welfare and humanitarian), item 2 (health care), and item 4 (education and development) of part 1 of the Ninth Schedule to the Income Tax Act will be granted an rebate on the general rate in line with the latest promulgated rate ratio's (1:0.25).
- (h) On application, owners of agricultural properties (used for bona fide farming purposes) will be granted a rebate on the rate that is in line with the promulgated rate ratio on agricultural properties in line with the latest promulgated rate ratio's (1:0.25).
- (i) On application properties owned and primarily used as premises by a sports club for a *bona fide* sporting activity or activities which entails an activity involving physical exertion and skill in which an individual or team competes against another or others and which sports club is registered / affiliated to the relevant sport association or federation, will be granted a 75% rebate on the cent in the rand amount payable on the property.
- (j) On applications on properties owned by juristic persons that fall under the ambit of the Housing Development Schemes for Retired Persons Act 65 of 1988 shall be granted the same rebate percentage rebate on the general rate as applicable to public benefit organization or a percentage as determined by council during the annual budget, current rate ratio

1:0.25. The juristic person must pass the rebate benefit to registered holders of a right of occupation, failing which the council may apply full rating with retrospective effect to the date on which council applied the rebate.

- (k) Application on properties owned by an organization that fall under the ambit of the Non Profit Organization Act, 71 of 1997 shall be granted the same rebate percentage on the general rate as applicable to public benefit organization or a percentage as determined by Council during the annual budget preparations, current rate ratio 1:0.25. Must provide a tax clearance and through their financials show that the profits are used to the benefit of the Organization.

- 4. Interest will be charged per month or part thereof on all arrear assessment rates at the applicable interest rate as approved by Council from time to time.
- 5. Rates levies be published and communicated as set out in section 21 of the Local Government: Municipal Systems Act, Act No. 32 of 2000, as amended as well as in terms of budget process as set out in Chapter 4 of the Municipal Finance Management Act.
- 6. Rates levies be promulgated and displayed in line with Section 14 of the Local Government: Municipal Property Rates Act, Act No. 6 of 2004.



**EMFULENI**  
**LOCAL MUNICIPALITY**

Vaal River City, the Cradle of Human Rights

**TARIFF BOOKLET**  
**2014 / 2015**  
**FINANCIAL YEAR**

## Annexure B of the Budget 2014 / 2015

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**EMFULENI**  
LOCAL MUNICIPALITY

Vaal River City, the Cradle of Human Rights

**WATER TARIFFS**  
**2014 / 2015**

# WATER TARIFF 2014/ 2015

EMFULENI LOCAL MUNICIPALITY

## A. SUPPLY OF WATER

| Reference | 2014/2015 PROPOSED NEW WATER TARIFF |
|-----------|-------------------------------------|
|-----------|-------------------------------------|

|              | Tariff Description  | Tariff Code |  | TARIFF JULY<br>(2013/2014) | PERCENTAGE<br>INCREASE | TARIFF JULY<br>(2014/2015) |
|--------------|---|-------------|--|----------------------------|------------------------|----------------------------|
| <b>1 Emf</b> | <u>Residential 1</u>  |             |  |                            |                        |                            |
|              | 0 - 6 kiloliters  |             |  | 9.79                       | 8.00%                  | 10.57                      |
|              | 7 - 12 kiloliters   |             |  | 14.15                      | 8.00%                  | 15.28                      |
|              | 13 - 20 kiloliters  |             |  | 18.23                      | 8.00%                  | 19.69                      |
|              | 21 - 30 kiloliters  |             |  | 21.22                      | 8.00%                  | 22.92                      |
|              | 31 - 45 Kiloliters  |             |  | 23.39                      | 8.00%                  | 25.26                      |
|              | More than 45Kl  |             |  | 26.66                      | 8.00%                  | 28.79                      |
|              | Un-metered areas will be capped on<br>30Kl per household consumer |             |  |                            |                        |                            |
| <b>2 Emf</b> | <u>Other Residential</u>  |             |  |                            |                        |                            |
|              | 0 - 6 kiloliters  |             |  | 9.79                       | 8.00%                  | 10.57                      |
|              | 7 - 12 kiloliters   |             |  | 14.15                      | 8.00%                  | 15.28                      |
|              | 13 - 20 kiloliters  |             |  | 18.23                      | 8.00%                  | 19.69                      |
|              | 21 - 30 kiloliters  |             |  | 21.22                      | 8.00%                  | 22.92                      |
|              | 31 - 45 Kiloliters  |             |  | 23.39                      | 8.00%                  | 25.26                      |
|              | More than 45Kl  |             |  | 26.66                      | 8.00%                  | 28.79                      |
|              | <b>Tariff linked to bulk supply<br/>consumers refer to 8 Emf</b>  |             |  |                            |                        |                            |
| <b>3 Emf</b> | <u>Business &amp; other consumers</u>                             |             |  |                            |                        |                            |
|              | <b>0 - 30 kl</b>  |             |  | 9.79                       | 8.00%                  | 10.57                      |
|              | <b>31 - 60 kl</b>   |             |  | 11.43                      | 8.00%                  | 12.30                      |
|              | <b>61 - 91 kl</b>   |             |  | 13.60                      | 8.00%                  | 14.69                      |
|              | <b>91 - 120 kl</b>  |             |  | 15.78                      | 8.00%                  | 17.04                      |
|              | <b>121kl -180 kl</b>  |             |  | 16.87                      | 8.00%                  | 18.22                      |
|              | <b>More than 180Kl</b>  |             |  | 17.95                      | 8.00%                  | 19.39                      |
|              |   |             |  |                            |                        |                            |
| <b>4 Emf</b> |   |             |  |                            |                        |                            |

|              |                              |  |  |       |       |       |
|--------------|------------------------------|--|--|-------|-------|-------|
|              |                              | New (Policy Shift: Up to R 150,000 municipal value free basic service) |  |       |       |       |
| <b>5 Emf</b> | <b>Indigents</b>             |  |  |       |       |       |
|              | 0 - 6 kiloliters             |  |  | 9.79  | 8.00% | 10.57 |
|              | 7 - 12 kiloliters            |  |  | 14.15 | 8.00% | 15.28 |
|              | 13 - 20 kiloliters           |  |  | 18.23 | 8.00% | 19.69 |
|              | 21 - 30 kiloliters           |  |  | 21.22 | 8.00% | 22.92 |
|              | 31 - 45 Kiloliters           |  |  | 23.39 | 8.00% | 25.26 |
|              | 45kl and more                |  |  | 26.66 | 8.00% | 28.79 |
|              |                              |  |  |       |       |       |
| <b>6 Emf</b> | <u>Combination buildings</u> |  |  |       |       |       |
|              | 0 - 30 kl                    |  |  | 9.79  | 8.00% | 10.57 |
|              | 31 - 60 kl                   |  |  | 11.43 | 8.00% | 12.30 |
|              | 61 - 91 kl                   |  |  | 13.60 | 8.00% | 14.69 |
|              | 91 - 120 kl                  |  |  | 15.78 | 8.00% | 17.04 |
|              | 121kl -180 kl                |  |  | 16.87 | 8.00% | 18.22 |
|              | 181 kl Plus                  |  |  | 17.95 | 8.00% | 19.39 |

|              |  |                    |  | <b>TARIFF<br/>(2013/2014)</b> | <b>PERCENTAGE<br/>INCREASE</b> | <b>TARIFF<br/>(2014/2015)</b> |
|--------------|--|--------------------|--|-------------------------------|--------------------------------|-------------------------------|
|              | <b>Tariff Description</b>  | <b>Tariff Code</b> |  |                               |                                |                               |
| <b>7 Emf</b> | Departmental   |                    |  | 9.62                          | 8.00%                          | 10.39                         |
| <b>8 Emf</b> | Special Residential Consumers<br>Bulk consumers (Refer to 2 Emf) |                    |  | 14.84                         | 8.00%                          | 16.03                         |

|               |   |  |  |                               |                                |                               |
|---------------|---|--|--|-------------------------------|--------------------------------|-------------------------------|
|               |   |  |  |                               |                                |                               |
|               | <b>New Incline Block Tariff</b>   |  |  |                               |                                |                               |
| <b>9 Emf</b>  | 0 - 30 kl<br>31 - 60 kl<br>61 - 91 kl<br>91 - 120 kl<br>121kl -180 kl<br>181 kl Plus                                | New (See<br>Cross Ref<br>to 3 Emf )<br><br><br><br><br><br><br><br><br><br>New (See<br>Cross Ref<br>to 3 Emf ) |  |                               |                                |                               |
| <b>10 Emf</b> |   |  |  | 34.55                         | 8.00%                          | 37.31                         |
| <b>11 Emf</b> | Basic Water Charges   |  |  | 7.20                          | 8.00%                          | 7.77                          |
|               | <b>Tariff Description</b>   | <b>Tariff Code</b>   |  | <b>TARIFF<br/>(2013/2014)</b> | <b>PERCENTAGE<br/>INCREASE</b> | <b>TARIFF<br/>(2014/2015)</b> |
| <b>12 Emf</b> | 1. Special Residential/ Departmental  |  |  | 24.74                         | 8.00%                          | 26.71                         |
| <b>13 Emf</b> | 2. Churches Properties  |  |  | 46.02                         | 8.00%                          | 49.70                         |
| <b>14 Emf</b> | 3. Business and restricted industries<br>Outside industrial areas   |  |  | 58.03                         | 8.00%                          | 62.67                         |
| <b>15 Emf</b> | 4. Industries   |  |  | 114.23                        | 8.00%                          | 123.36                        |
| <b>16 Emf</b> | 5. Old Age Homes  |  |  | 12.37                         | 8.00%                          | 13.35                         |
| <b>17 Emf</b> | 6 .Numbered dwelling houses situated<br>outside a proclaimed township where<br>consumers make use of community taps |  |  | 87.37                         | 8.00%                          | 94.35                         |
| <b>18 Emf</b> | 9. Johandeo & Informal areas  |  |  | 126.70                        | 8.00%                          | 136.84                        |

|                                |  |                    |  | <b>TARIFF<br/>(2013/2014)</b> | <b>PERCENTAGE<br/>INCREASE</b> | <b>TARIFF<br/>(2014/2015)</b> |
|--------------------------------|--|--------------------|--|-------------------------------|--------------------------------|-------------------------------|
|                                | <b>Tariff Description</b>  | <b>Tariff Code</b> |  |                               |                                |                               |
| <b>19 Emf</b><br><b>20 Emf</b> | 1. Residential – other than residential 1<br>2. Social, athletic and sport clubs, public hospitals, schools and school hostels, except race-courses, per meter per month:  |                    |  | 24.74                         | 8.00%                          | 26.71                         |
|                                |  |                    |  | 114.23                        | 8.00%                          | 123.36                        |
| <b>21 Emf</b>                  | 3. Shops, offices, banks, garages, tearooms, butcheries, laundries, restaurants, hostels, private hostels, boarding-houses, lodging-houses, industrial compounds, married and single quarters (if supplied through one meter), race-courses, port grounds or halls used for profit, theatres, workshops and temporary supplies, per meter, per month:                              |                    |  | 114.23                        | 8.00%                          | 123.36                        |
| <b>22 Emf</b>                  | 4. Industrial purposes per month. The water supplied to any manufacturing or industrial concern which enters into an agreement with the Council to pay a minimum of 100 kl per month for a specified period of at least three months, irrespective of whether this amount of water so consumed or not, shall be charged for as follows during the period covered by the agreement: |                    |  | 114.23                        | 8.00%                          | 123.36                        |
| <b>23 Emf</b>                  | 5. All erven not used as intended for the purpose as set out above.  |                    |  | 114.23                        | 8.00%                          | 123.36                        |
| <b>24 Emf</b><br><b>25 Emf</b> | 6. Sebokeng/Evaton & Sharpville (20 Kl)<br>0 - 6 kiloliters<br>7 - 12 kiloliters<br>13 - 20 kiloliters<br>21 - 30 kiloliters<br>31 and more  |                    |  | 475.37                        | 8.00%                          | 513.40                        |
| <b>26 Emf</b>                  | 7. Sebokeng/Evaton & Sharpville (Schools)  |                    |  | 475.37                        | 8.00%                          | 513.40                        |
| <b>25 Emf</b>                  | 8. Basic Water Con Services. Sharpeville/Evaton/Sebokeng   |                    |  | 182.97                        | 8.00%                          | 197.61                        |
| <b>27 Emf</b>                  | 9. Departmental Accounts Adjusted with approved % increase   |                    |  |                               |                                |                               |



**EMFULENI**  
LOCAL MUNICIPALITY

Vaal River City, the Cradle of Human Rights

**SUNDRY TARIFFS:  
WATER AND SANITATION  
TARIFFS**

**2014 / 2015**



## SUNDRY TARIFFS: WATER AND SANITATION

### A WATER

|    | DESCRIPTION   | Current tariff<br>(2013/14) | Proposed tariff for<br>2014/2015 | % Difference  |
|----|---|-----------------------------|----------------------------------|---------------|
| 1  | For provision of 20mm water meter connection, Fire and other Connections not specified:   | Cost + 25%                  | Cost + 25%                       | Same          |
| 2  | For the moving on the same line or removal at the request of a consumer, any household meter supplied by the Council:                         | <u>R1,289.50</u>            | <u>R 1,392.66</u>                | <u>+8.00%</u> |
| 3  | For any moving or removal, at the request of a consumer, of a meter supplied by the Council:  | Cost + 25%                  | Cost + 25%                       | Same          |
| 4  | For the testing of a water meter supplied by the Council:   | <u>R823.90</u>              | <u>R889.81</u>                   | <u>+8.00%</u> |
| 5  | For the testing of private water meters and for any special test:   | Cost + 25%                  | Cost + 25%                       | Same          |
| 6  | For rental of a portable meter, per month: Based on the replacement cost for an 80mm potable water meter with an average lifespan of 5 years. | <u>R148.50</u>              | <u>R160.38</u>                   | <u>+8.00%</u> |
| 7  | Deposit for a potable water meter: 15mm diameter  | <u>R2,552.00</u>            | <u>R2,756.16</u>                 | <u>+8.00%</u> |
| 8  | Deposit for a portable meter: 80mm diameter:  | <u>R9,474.70</u>            | <u>R10,232.68</u>                | <u>+8.00%</u> |
| 9  | For the failure to return a portable meter: Double the monthly rental rate plus deposit   | <u>R299.50</u>              | <u>R323.46</u>                   | <u>+8.00%</u> |
| 10 | Unnecessary call-out charges:   | <u>R328.90</u>              | <u>R355.21</u>                   | <u>+8.00%</u> |

### B SANITATION

|   | DESCRIPTION   | TARIFF<br>2013/2014 | TARIFF<br>2014/2015 | % Difference |
|---|---|---------------------|---------------------|--------------|
| 1 | For the removal of contents of septic tanks by a vacuum tank vehicle, on a regular basis, or on application, within the municipal area, per vacuum tank vehicle or part thereof:  | Cost + 25%          | <b>Cost + 25%</b>   | Same         |
| 2 | For the removal of the contents of business and industrial conserving tanks by a vacuum tank vehicle, on a regular basis, or on application, within the municipal area, per vacuum tank vehicle or part thereof:  | Cost + 25%          | <b>Cost + 25%</b>   | Same         |
| 3 | <ul style="list-style-type: none"> <li>Notwithstanding the amounts mentioned in sub items (1) and (2), removal of contents, the following amount shall be payable for the discharge of the contents of a conserving or septic tank in the Council's sewer system, per kilolitre or part thereof:</li> </ul> | R4.30               | <b>R4.64</b>        | +8.00%       |
| 4 | Disposal and treatment of chemical toilet waste: Per kilo-liter or portion thereof:   | R21.30              | <b>R23.00</b>       | +8.00%       |
| 5 | For the supply of treated sewage effluent for gardening or farming purposes, per  | R2.20               | <b>R2.38</b>        | +8.00%       |

|  | DESCRIPTION                | TARIFF<br>2013/2014 | TARIFF<br>2014/2015 | %<br>Difference |
|--|----------------------------|---------------------|---------------------|-----------------|
|  | kilolitre or part thereof: |                     |                     |                 |

|   | DESCRIPTION   | TARIFF<br>2013/2014 | TARIFF<br>2014/2015      | % Difference |
|---|---|---------------------|--------------------------|--------------|
| 6   | For decomposed sewage sludge - One ton:   | R29.50              | <b>R31.86</b>            | +8.00%       |
|   | For decomposed sewage sludge - Above one ton to three tons:   | R73.70              | <b>R79.59</b>            | +8.00%       |
|   | For decomposed sewage sludge - Above three tons to six tons:  | R132.60             | <b>R143.21</b>           | +8.00%       |
|   | For decomposed sewage sludge - Above six tons:  | R235.70             | <b>R254.56</b>           | +8.00%       |
| 7   | Sealing of opening, when a drainage installation is disconnected from a sewer, per opening:                 | Cost + 25%          | <b>Cost + 25%</b>        | +8.00%       |
| 8   | Additional connections to mid-block sewers and sewers adjacent to side or street boundaries per properties: | Cost + 25%          | <b>Cost + 25%</b>        | +8.00%       |
| 9   | Connections involving street crossings:   | Cost + 25%          | <b>Cost +25%</b>         | +8.00%       |
| 10  | Unnecessary call-out charges:   | R301.20             | <b>R325.30</b>           | +8.00%       |
| 11  | Industrial Effluent Charges:  |                     | <b>See formula below</b> | +8.00%       |
| <p><b>Industrial Effluent Charges for 2014/2015:</b></p> <p><b>Treatment Charge <math>T_i</math> :</b></p> $T_i = \frac{C}{12} \left( \frac{Q_i}{Q_t} \right) \left[ a + b \left( \frac{COD_i}{COD_t} \right) + c \left( \frac{P_i}{P_t} \right) + d \left( \frac{N_i}{N_t} \right) + e \left( \frac{SS_i}{SS_t} \right) \right]$ <p><b>With minimum charge R646.33 or Total effluent flow for month x R1.30 c/kl whichever is the highest</b></p> <p>Industrial Effluent Charges for 2014/2015:</p> <p>Treatment Charge <math>T_i</math> :</p> |   |                     |                          |              |
| <p>Where,</p> <p><math>C</math> = Actual annual operational cost of the Council's Water Treatment Plant/s = R41, 547, 918. 57 (Leeuwkuil and Rietspruit)</p> <p><math>Q_i</math> = Sewage flow originating from the user in megalitres per day determined for the relevant month</p> <p><math>Q_t</math> = Annual total sewage inflow to the Council's Water Treatment Plant/s in kilolitre per day = 79.93 Ml/day (Leeuwkuil and Rietspruit)?</p>  |   |                     |                          |              |

$COD_i$  = Average chemical oxygen demand of the settled sewage originating from the user in milligrams per litre determined for the relevant month

$COD_t$  = Annual average chemical oxygen demand of the settled sewage in the total inflow to the Council's sewage disposal system in milligrams per litre = 251.6 mg/l COD

$P_i$  = Average Ortho-phosphate concentration originating from the user in milligrams phosphorus per litre determined for the relevant month

$P_t$  = Annual average Ortho-phosphate concentration of the sewage in the total inflow to the Council's sewage disposal system in milligrams phosphorus per litre = 3.98 mg/l P

$N_i$  = Average ammonia concentration originating from the user in milligrams nitrogen per litre determined for the relevant month

$N_t$  = Annual average ammonia concentration of the sewage in the total inflow to the Council's sewage disposal system in milligrams nitrogen per litre = 25.12 mg/l N

$SS_i$  = Average suspended solids concentration originating from the user in milligrams per litre determined for the relevant month

$SS_t$  = Annual average suspended solids concentration of the sewage in the total inflow to the Council's sewage disposal system in milligrams per litre = 166.92 mg/l SS

$a$  = Portion of the fixed cost of treatment = 0.29

$b$  = Portion of the costs directly related to the removal of chemical oxygen demand = 0.26

$c$  = Portion of costs directly related to the removal of phosphates = 0.16

$d$  = Portion of the costs directly related to the removal of ammonia = 0.15

$e$  = Portion of the costs directly related to the removal of suspended solids = 0.14

Non Compliance Charge  $NCC$  :

$NCC$  = Total effluent flow for month in kilolitres x Number of individual parameters exceeding limits x 24.62 c/Kl or R61.56 x Number of individual parameters exceeding limits whichever is the highest

Monthly Industrial Effluent Charge =  $T_i + NCC$



**EMFULENI**  
**LOCAL MUNICIPALITY**

Vaal River City, the Cradle of Human Rights

**SEWER**  
**TARIFFS**  
**2014 / 2015**

2014/15 PROPOSED BASIC AND OTHER SEWER TARIFFS

|            |  | 2013/2014 | 2014/2015 | % Increase |
|------------|--|-----------|-----------|------------|
| <b>New</b> | <b>Residential, Flats and Churches</b>                             |           |           |            |
| WBS 001    | Special Residential  | R 54.91   | R 59.30   | 8.00%      |
| WBS 002    | 1. More than one residence an same erf<br>(developed flats/town H) | R 43.00   | R 46.40   | 8.00%      |
| EBS 111    | <b>Residential Houses</b>  | R 54.90   | R 59.30   | 8.00%      |
| EBS 113    |  |           |           |            |
| EBS 115    |  |           |           |            |
| EBS 141    | <b>Flats and town houses</b>                                       | R 43.00   | R 46.40   | 8.00%      |
| EBS 151    | <b>Agriculture Holdings</b>  | R 306.80  | R 331.30  | 8.00%      |
| New        | <b>Communal Sites</b>  | R 77.70   | R 83.90   | 8.00%      |
| New        | Old age home 50% of Residential                                    | R 30.90   | R 33.40   | 8.00%      |
| Revoke     | <b>Old age homes per residence</b>                                 | 38.50     | R 41.60   | 8.00%      |
|            |  |           |           |            |
|            | <b>ADDITIONAL SEWERAGE</b>   |           |           |            |
| <b>New</b> | <b>Residential</b>   |           |           |            |
|            | 0 -6 Kl - Based on 70% water consumption                           | R 4.10    | R 4.40    | 8.00%      |
|            | 7 - 12 Kl Based on 70% water Consumption                           | R 4.10    | R 4.40    | 8.00%      |
|            | 13 - 20 Kl Based on 70% water consumption                          | R 4.10    | R 4.40    | 8.00%      |
|            | 21 - 30 Kl Based on 70% water consumption                          | R 4.10    | R 4.40    | 8.00%      |
|            | 31 - 45 Kl Based on 70% water Consumption                          | R 4.10    | R 4.40    | 8.00%      |
|            | 45 Kl Plus Based on 70% water consumption                          | R 4.10    | R 4.40    | 8.00%      |
| <b>New</b> | <b>Flats, townhouses and Old age Home</b>                          |           |           |            |
|            | 0 -6 Kl - Based on 70% water consumption                           | R 4.10    | R 4.40    | 8.00%      |
|            | 7 - 12 Kl Based on 70% water Consumption                           | R 4.10    | R 4.40    | 8.00%      |
|            | 13 - 20 Kl Based on 70% water consumption                          | R 4.10    | R 4.40    | 8.00%      |
|            | 21 - 30 Kl Based on 70% water consumption                          | R 4.10    | R 4.40    | 8.00%      |
|            | 31 - 45 Kl Based on 70% water Consumption                          | R 4.10    | R 4.40    | 8.00%      |
|            | 45 Kl Plus Based on 70% water consumption                          | R 4.10    | R 4.40    | 8.00%      |

|            |  | 2013/2014   | 2014/2015   | % Increase   |
|------------|--|-------------|-------------|--|
| <b>New</b> | <b>Business &amp; Restricted industries</b>                                |             |             |  |
|            | 1. 1000m <sup>2</sup> or part there off                                    | R 65.20     | R 70.40     | 8.00%  |
|            | 2. Next 2000m per 500m <sup>2</sup> or part there off                      | R 17.05     | R 18.40     |  |
|            | 3. In Excess of 2000m <sup>2</sup> per 500m <sup>2</sup> or part there off | R 8.30      | R 9.00      |  |
|            | 4. Maximum Charge for any piece of land                                    | R 1,496.00  | R 1,615.70  |  |
|            | <b>Industrial Purposes</b>   |             |             |  |
| <b>New</b> | 1. First 1000sq m or part there off  | R 58.32     | R 63.00     | The percentage will vary depending in each old area the consumer was based                   |
|            | 2. Next 2000 sg m for every 500 sq m or part thereof                       | R 46.70     | R 50.40     |  |
|            | 3. In Excess of 3000 sg m for every 500 sg m or part thereof               | R 35.00     | R 37.80     |  |
|            | 4. Next 14 000 sg m for every 2000 sg m or part thereof                    | R 42.80     | R 46.20     |  |
|            | 5. Next 40 000 sq m for every 2000 sq m part thereof                       | R 55.30     | R 59.70     | Overall increase Estimated at 5.5% for residential properties and 10% for business and other |
|            | 6. Next 40 000 sq m for 2500 or part thereof                               | R 49.50     | R 53.50     |  |
|            | Thereafter for every 5000 sq m or part thereof                             |             |             |  |
| <b>New</b> | <b>1. Industrial effluent per point</b>                                    | R 69.20     | R 74.70     |  |
| <b>New</b> | <b>2. Other:</b>   |             |             | The percentage will vary depending in each old area the consumer was based                   |
|            | Up to 2000 sq m per 100 sq m or part thereof                               | R 79.10     | R 85.40     |  |
|            | Over 2000 sq m per 2000 sq m or part thereof                               | R 789.90    | R 853.10    |  |
|            | Exceeding the above  | R 11,836.30 | R 12,783.20 |  |
|            | <b>3. Government</b>   |             |             | Overall increase Estimated at 8.00%  |
|            | Up to 2000 sq m per 100 sq m or part thereof                               | R 79.10     | R 85.40     |  |
|            | Over 2000 sq m per 2000 sq m or part thereof                               | R 789.90    | R 853.10    |  |



|  |                     |             |             |  |
|--|---------------------|-------------|-------------|--|
|  | Exceeding the above | R 11,836.30 | R 12,783.20 |  |
|--|---------------------|-------------|-------------|--|



**EMFULENI**  
**LOCAL MUNICIPALITY**

Vaal River City, the Cradle of Human Rights

**REFUSE**  
**TARIFFS**  
**2014 / 2015**

| TARIFF STRUCTURE BASED ON EQUALISATION OF TARIFFS FOR EMFULENI MUNICIPALITY |        |             |             |           |            |
|---|--------|-------------|-------------|-----------|------------|
| DESCRIPTION   | TARIFF | APPROVED    | PROPOSED    | %         | DIFFERENCE |
|   | CODE   | TARIFFS     | TARIFFS     | INCREASE/ |            |
|   |        | (2013/2014) | (2014/2015) |           |            |
| Schools/Churches  |        | 63.40       | 68.50       | 8.00%     | 5.10       |
|   |        |             |             |           |            |
|   |        |             |             |           |            |
| Flats   |        | 63.40       | 68.50       | 8.00%     | 5.10       |
|   |        |             |             |           |            |
| Townhouses  |        | 94.50       | 102.10      | 8.00%     | 7.60       |
|   |        |             |             |           |            |
| Flats   | Revoke | Revoke      | Revoke      |           |            |
|   |        | Revoke      | Revoke      |           |            |
| Townhouses  | Revoke |             |             |           |            |
|   |        |             |             |           |            |
|   |        |             |             |           |            |
| Old aged homes  |        | 89.10       | 96.20       | 8.00%     | 7.10       |
|   |        |             |             |           |            |
|   |        |             |             |           |            |
| Seb/Bop/Biop/Tshep  |        | 84.90       | 91.70       | 8.00%     | 6.80       |
|   |        |             |             |           |            |
| Seb/Sharp/Evaton  |        | 84.90       | 91.70       | 8.00%     | 6.80       |
|   |        |             |             |           |            |
| Residential   |        | 94.50       | 102.10      | 8.00%     | 7.60       |
|   |        |             |             |           |            |
|   |        |             |             |           |            |
| Residential (wheelie bin)   |        | 85.89       | 120.30      | 8.00%     | 129.90     |
|   |        |             |             |           |            |
|   |        |             |             |           |            |
| Indigents   | Revoke | Revoke      | Revoke      |           |            |

|                              |        |        |        |       |       |
|------------------------------|--------|--------|--------|-------|-------|
|                              |        |        |        |       |       |
| Indigents                    | Revoke | Revoke | Revoke |       |       |
|                              |        |        |        |       |       |
| Vaal Oewer                   | New    | 94.50  | 102.10 | 8.00% | 7.60  |
|                              |        |        |        |       |       |
| Agricultrual                 | New    | 94.50  | 102.10 | 8.00% | 7.60  |
|                              |        |        |        |       |       |
| Sportclubs:                  |        |        |        |       |       |
| Daily removals               | New    | 358.20 | 386.90 | 8.00% | 28.70 |
| Once a week                  | New    | 94.50  | 102.10 | 8.00% | 7.60  |
| Twice a week                 | New    | 128.90 | 139.20 | 8.00% | 10.30 |
|                              |        |        |        |       |       |
| Business:                    |        |        |        |       |       |
| 1. Daily                     | New    | 358.20 | 386.90 | 8.00% | 28.70 |
|                              |        |        |        |       |       |
| 2. Twice a week              | New    | 128.90 | 139.20 | 8.00% | 10.30 |
|                              |        |        |        |       |       |
|                              | New    | 128.90 | 139.20 | 8.00% | 10.30 |
|                              |        |        |        |       |       |
| Sharpeville/Seb/Evaton (Bus) | New    | 115.80 | 125.10 | 8.00% | 9.30  |
|                              |        |        |        |       |       |

| PROPOSED REFUSE SUNDRY TARIFFS 2014/15                                       |   |                                |                                       |                 |                 |              |                |
|--|---|--------------------------------|---------------------------------------|-----------------|-----------------|--------------|----------------|
|  |   |                                |                                       |                 |                 |              |                |
| TARIFF STRUCTURE BASED ON EQUALISATION OF TARIFFS FOR EMFUNLENI MUNICIPALITY |   |                                |                                       |                 |                 |              |                |
|  |   |                                |                                       |                 |                 |              |                |
|  |   | Non                            |                                       | Current         | Proposed        | %            | Differenc<br>e |
| Code   | Waste Categories                              | Chargeabl<br>e                 | Chargeabl<br>e                        | tariff          | tariffs         | Increas<br>e |                |
|  |   | Mass                           | Mass                                  | (2013/2014<br>) | (2014/2015<br>) |              |                |
| 1  |   | COLLECTION & TRANSPORT TARIFFS |                                       |                 |                 |              |                |
|  |   |                                |                                       |                 |                 |              |                |
| 1.1  | Removal of builders<br>rubble / trade refuse: |                                |                                       |                 |                 |              |                |
|  | per load from ground<br>level                 | $\leq 0.5 \text{ m}^3$         | Free of<br>charge                     |                 |                 |              |                |
|  |   |                                |                                       |                 |                 |              |                |
| 1.1.1  | Per load:                                     |                                | $\geq .5 \text{ to } 5.5 \text{ m}^3$ | 366.50          | 395.80          | 8.00%        | 29.30          |
|  |   |                                |                                       |                 |                 |              |                |
| 1.2  | Removal of garden<br>refuse:                  |                                |                                       |                 |                 |              |                |
|  |   |                                |                                       |                 |                 |              |                |
| 1.2.1  | Per load from ground<br>level                 | $\leq 0.5 \text{ m}^3$         | Free of<br>charge                     |                 |                 |              |                |
|  |   |                                |                                       |                 |                 |              |                |
| 1.2.2  | Per load from ground<br>level                 |                                | $\geq .5 \text{ to } 5.5 \text{ m}^3$ | 146.50          | 158.20          | 8.00%        | 11.70          |
|  |   |                                |                                       |                 |                 |              |                |
| 1.3  | Condemmed<br>foodstuff:                       |                                |                                       |                 |                 |              |                |
|  | Unhealthy and not fit<br>for                  |                                |                                       |                 |                 |              |                |
|  | human consumption:                            |                                | Per $\text{m}^3$ or<br>part           | 86.20           | 93.10           | 8.00%        | 6.90           |
|  |   |                                |                                       |                 |                 |              |                |

|       |                                |  |                |        |        |       |       |
|-------|--------------------------------|--|----------------|--------|--------|-------|-------|
| 1.4   | Removal of dead animals:       |  |                |        |        |       |       |
|       |                                |  |                |        |        |       |       |
| 1.4.1 | Domestic pets (open areas)     |  | Free of charge |        |        |       |       |
|       |                                |  |                |        |        |       |       |
| 1.4.2 | Small animals: From all Vets,  |  |                |        |        |       |       |
|       | animal clinics including SPCA  |  | Per bag (86L)  | 17.70  | 19.10  | 8.00% | 1.40  |
|       |                                |  |                |        |        |       |       |
| 1.4.3 | Bigger animals: Horse / cattle |  | Per animal     | 366.50 | 395.80 | 8.00% | 29.30 |
|       |                                |  |                |        |        |       |       |
| 2     |                                | <b>DISPOSAL FEES AT LANDFILL SITES</b> |                |        |        |       |       |
|       |                                |  |                |        |        |       |       |
| 2.1   | Clean builders rubble          | ≤ 300 mm                               | Free of charge |        |        |       |       |
|       |                                |  |                |        |        |       |       |
| 2.2   | Clean cover material           |  | Free of charge |        |        |       |       |
|       |                                |  |                |        |        |       |       |
| 2.3   | Mixed builders rubble          |  |                |        |        |       |       |
|       | ≥ 300 mm                       |  | ≥ 1 000 kg     | 121.40 | 131.10 | 8.00% | 9.70  |
|       |                                |  |                |        |        |       |       |
| 2.4   | Greens (excluding tree         | ≤ 300 mm                               | Free of charge |        |        |       |       |
|       | branches)                      | radius)                                |                |        |        |       |       |
|       |                                |  |                |        |        |       |       |
| 2.4.1 | Bulky tree stumps              |  |                |        |        |       |       |
|       | ≥ 310 mm radius                |  | ≥ 1 000 kg     | 123.40 | 133.30 | 8.00% | 9.90  |
|       |                                |  |                |        |        |       |       |
| 2.5   | Tyres (all sizes)              | Not accepted                           | Not accepted   |        |        |       |       |
|       |                                |  |                |        |        |       |       |
| 2.6   | Domestic waste: Per            | ≤ 1 000 Kg                             | Free of        |        |        |       |       |



|        |   |                      |                |        |        |       |       |
|--------|---|----------------------|----------------|--------|--------|-------|-------|
|        | day                                       |                      | charge         |        |        |       |       |
|        |   |                      |                |        |        |       |       |
| 2.6.1  | Per day                                   |                      | ≥ 1 000 kg     | 121.40 | 131.10 | 8.00% | 9.70  |
|        |   |                      |                |        |        |       |       |
| 2.7    | Big blocks (bulky material)               | ≤ 1 000 Kg           | Free of charge |        |        |       |       |
|        |   |                      |                |        |        |       |       |
| 2.7.1  | Per load                                  |                      | ≥ 1 000 kg     | 121.40 | 131.10 | 8.00% | 9.70  |
|        |   |                      |                |        |        |       |       |
| 2.8    | Emfuleni illegal dumps                    |                      | Free of charge |        |        |       |       |
|        |   |                      |                |        |        |       |       |
| 2.9    | Delisted industrial waste                 | Charge per ton       | ≥ 1 000 kg     | 157.10 | 169.70 | 8.00% | 12.60 |
|        |   |                      |                |        |        |       |       |
| 2.10   | Dry industrial waste                      | Charge per ton       | ≥ 1 000 kg     | 157.10 | 169.70 | 8.00% | 12.60 |
| 2.11   | Sludges, putrescible waste or filter dust | Not accepted         | Not accepted   |        |        |       |       |
|        |   |                      |                |        |        |       |       |
| 2.12   | Disposal fees for animal carcasses:       |                      |                |        |        |       |       |
|        |   |                      |                |        |        |       |       |
| 2.12.1 | Per load:                                 | ≤ 0.5 m <sup>3</sup> |                |        |        |       |       |
|        |   |                      |                |        |        |       |       |
| 2.12.2 | Per load:                                 | ≥ 0.5                |                | 109.00 | 117.70 | 8.00% | 8.70  |
|        |   |                      |                |        |        |       |       |
| 2.12.3 | Horse / cattle:                           |                      | Per animal     | 121.40 | 131.10 | 8.00% | 9.70  |
|        |   |                      |                |        |        |       |       |
|        |   |                      |                |        |        |       |       |



**EMFULENI**  
**LOCAL MUNICIPALITY**

Vaal River City, the Cradle of Human Rights

**RENTAL MUNICIPAL PROPERTY  
TARIFFS  
2014 / 2015**

A schedule of the present market related rentals are compared with a proposed increase of 8% for 2014/2015.

|                             | <b>Present market Related rental</b> | <b>Proposed rent 2014/2015 8%</b> |
|-----------------------------|--------------------------------------|-----------------------------------|
| <b>HERTZHOF FLAT</b>        |                                      |                                   |
| Three Bedroom               | 2464.00                              | 2661.00                           |
| Two Bedroom with balcony    | 2233.00                              | 2412.00                           |
| Two Bedroom                 | 2079.00                              | 2245.00                           |
| Bachelor                    | 1386.00                              | 1497.00                           |
| Garage                      | 77.00                                | 83.00                             |
| <b>MIMI FOURIEHOF FLATS</b> |                                      |                                   |
| One bedroom                 | 1650.00                              | 1782.00                           |
| Bachelor                    | 1320.00                              | 1425.00                           |
| Garage                      | 50.00                                | 54.00                             |
| <b>SONHOF FLATS</b>         |                                      |                                   |
| Two bedroom                 | 1705.00                              | 1841.00                           |
| Three bedroom               | 2200.00                              | 2376.00                           |
| Garage                      | 50.00                                | 54.00                             |
| <b>RUST-TER-VAAL</b>        |                                      |                                   |
| 1 Bedroom                   | 330.00                               | 356.00                            |
| 2 Bedroom                   | 385.00                               | 415.00                            |
| 3 Bedroom                   | 440.00                               | 475.00                            |
| 4 Bedroom                   | 495.00                               | 513.00                            |
| <b>ROSHNEE OLD AGE</b>      |                                      |                                   |
| Bachelor unit               | 1320.00                              | 1425.00                           |

The proposed rentals for 2014/2015 are as follows

|                                  | <b>Present Market Related rental</b> | <b>Proposed rental 8%</b> |
|----------------------------------|--------------------------------------|---------------------------|
| <b>Leeuhof (253 houses)</b>      |                                      |                           |
| Bachelor                         | 1210.00                              | 1306.00                   |
| 1 Bedroom                        | 1540.00                              | 1663.00                   |
| 2 Bedroom                        | 2090.00                              | 2257.00                   |
| 3 Bedroom                        | 2420.00                              | 2613.00                   |
| <b>CW 5 low cost (152 units)</b> |                                      |                           |
| 1 Bedroom unit                   |                                      |                           |
| 2 Bedroom unit                   | 1650.00                              | 1782.00                   |
| 3 Bedroom unit                   | 2090.00                              | 2257.00                   |
|                                  | 2420.00                              | 2613.00                   |

Due to the proposed high rental amounts for low income housing units, It is recommended that a rebate percentage based on the tenants income be approved as follows for Mimi Fourie hof, Sonhof, Rust-Ter-Vaal Units, Roshnee Old Age, Leeuhof Houses and CW 5 low cost houses:

|                      |               |        |
|----------------------|---------------|--------|
| 1. Mimi Fourie Hof – | One Bedroom   | 81.00% |
|                      | Bachelor      | 77.00% |
| Sonhof               | Two Bedroom   | 70.00% |
|                      | Three Bedroom | 75.00% |
| Rust-Ter-Vaal        | One Bedroom   | 50.00% |
|                      | Two Bedroom   | 54.00% |
|                      | Three Bedroom | 57.00% |
|                      | Four Bedroom  | 56.00% |

|                   |             |        |
|-------------------|-------------|--------|
| Roshnee Old Age – | One Bedroom | 72.00% |
|-------------------|-------------|--------|

Leeuhof Houses -

|                 |                             |        |
|-----------------|-----------------------------|--------|
| Bachelor unit - | Nett Income R 400 – R 700   | 74.50% |
|                 | Nett Income R 701 – R 1000  | 72.00% |
|                 | Nett Income R 1001 – R 5000 | 69.00% |
| One Bedroom -   | Nett Income R 400 – R 700   | 79.00% |
|                 | Nett Income R 701 – R 1000  | 77.20% |
|                 | Nett Income R 1001 – R 5000 | 75.00% |
| Two Bedroom -   | Nett Income R 400 – R 700   | 80.00% |
|                 | Nett Income R 701 – R 1000  | 78.40% |
|                 | Nett Income R 1001 – R 5500 | 76.00% |
| Three Bedroom - | Nett Income R 400 – R 700   | 81.00% |
|                 | Nett Income R 701 – R 1000  | 79.00% |
|                 | Nett Income R 1001 – R 6000 | 77.00% |

Cw 5 Low cost houses –

|                 |                             |        |
|-----------------|-----------------------------|--------|
| One Bedroom -   | Nett Income R 400 – R 700   | 81.00% |
|                 | Nett Income R 701 – R 1000  | 79.50% |
|                 | Nett Income R 1001 – R 5000 | 78.00% |
| Two Bedroom -   | Nett Income R 400 – R 700   | 81.00% |
|                 | Nett Income R 701 – R 1000  | 79.00% |
|                 | Nett Income R 1001 – R 5500 | 77.00% |
| Three Bedroom - | Nett Income R 400 – R 700   | 81.00% |
|                 | Nett Income R 701 – R 1000  | 79.00% |
|                 | Nett Income R 1001 – R 6000 | 77.00% |

## **RECOMMENDED**

1. It is recommended that the rentals be approved for the 2014/2015 financial year as follows as from 1/9/2014:

### **Hertzhof Flats**

|                          |            |
|--------------------------|------------|
| Three Bedroom            | R 2 661.00 |
| Two Bedroom with balcony | R 2 412.00 |
| Two Bedroom              | R 2 245.00 |
| Bachelor                 | R 1 497.00 |
| Garage                   | R 83.00    |

### **Mimi Fourie Flats**

|             |            |
|-------------|------------|
| One Bedroom | R 1 782.00 |
| Bachelor    | R 1 425.00 |
| Garage      | R 54.00    |

### **Sonhof Flats**

|               |            |
|---------------|------------|
| Two Bedroom   | R 1 841.00 |
| Three Bedroom | R 2 376.00 |
| Garage        | R 54.00    |

### **Rust-ter-Vaal**

|               |          |
|---------------|----------|
| One Bedroom   | R 356.00 |
| Two Bedroom   | R 415.00 |
| Three Bedroom | R 475.00 |
| Four Bedroom  | R 513.00 |

### **Roshnee Old Age**

|                |            |
|----------------|------------|
| Bachelor units | R 1 425.00 |
|----------------|------------|

### **Leeuhof Houses**

|               |            |
|---------------|------------|
| Bachelor unit | R 1 306.00 |
| One Bedroom   | R 1 663.00 |
| Two Bedroom   | R 2 257.00 |
| Three Bedroom | R 2 613.00 |

### **CW 5 low cost housing units**

|               |            |
|---------------|------------|
| One Bedroom   | R 1 782.00 |
| Two Bedroom   | R 2 257.00 |
| Three Bedroom | R 2 613.00 |

2. It is recommended that a rebate percentage for the low cost units:  
Mimi Fourie hof, Sonhof, Rust-Ter-Vaal Units, Roshnee Old Age be approved as follows as from 1/9/2014:

|  |        |
|--|--------|
| 1. Mimi Fourie Hof - One Bedroom       | 81.00% |
| Bachelor                               | 77.00% |
| Sonhof Two Bedroom                     | 70.00% |
| Three Bedroom                          | 75.00% |
| Rust-Ter-Vaal - One Bedroom            | 50.00% |
| Two Bedroom                            | 54.00% |
| Three Bedroom                          | 57.00% |
| Four Bedroom                           | 56.00% |
| Roshnee Old Age – One Bedroom          | 72.00% |
|  |        |
| 2. Rebate on Leeuhof units to be       |        |
| Bachelor unit - Income R 400 – R 700   | 74.50% |
| Income R 701 – R 1000                  | 72.00% |
| Income R 1001 – R 5000                 | 69.00% |
| One Bedroom – Income R 400 – R 700     | 79.00% |
| Income R 701 – R 1000                  | 77.20% |
| Income R 1001 – R 5000                 | 75.00% |
| Two Bedroom - Income R 400 – R 700     | 80.00% |
| Income R 701 – R 1000                  | 78.40% |
| Income R 1001 – R 5500                 | 76.00% |
| Three Bedroom - Income R 400 – R 700   | 81.00% |
| Income R 701 – R 1000                  | 79.00% |
| Income R 1001 – R 6000                 | 77.00% |
|  |        |
| 3. Rebate on CW 5 Low cost Units to be |        |
| One Bedroom – Income R 400 – R 700     | 81.00% |
| Income R 701 – R 1000                  | 79.50% |
| Income R 1001 – R 5000                 | 78.00% |
| Two Bedroom - Income R 400 – R 700     | 81.00% |
| Income R 701 – R 1000                  | 79.00% |
| Income R 1001 – R 5500                 | 77.00% |
| Three Bedroom - Income R 400 – R 700   | 81.00% |
| Income R 701 – R 1000                  | 79.00% |
| Income R 1001 – R 6000                 | 77.00% |





**EMFULENI**  
LOCAL MUNICIPALITY

Vaal River City, the Cradle of Human Rights

**LIBRARY & INFORMATION  
TARIFFS  
2014 / 2015**

# LIBRARY AND INFORMATION SERVICES

## TARIFFS 2014 / 2015

### 1. MEMBERSHIP: CATEGORY TARIFFS

#### 1.1 MEMBERSHIP FOR RESIDENTS

Person residing within the boundaries of Emfuleni Local Municipality.

Person owning property within the area and who is paying rates and taxes.

Company or group that is situated and conducts business within the boundaries of Emfuleni Local Municipality.

|               | DESCRIPTION  | REQUIREMENTS FOR MEMBERSHIP APPLICATION  | TARIFF 2013 / 2014 Per annum                                    | TARIFF 2014 / 2015 Per annum                                    | DIFFERENCE | NON RESIDENT APPLICABLE FEE Per annum                |
|---------------|--|--|---|---|------------|--|
| ADULT         | Person 18 years and older & legally deemed to be a major.<br><br><u>Includes:</u><br>Pensioner, student 18 years   | <ul style="list-style-type: none"> <li>Identity document / Passport</li> <li>Proof of residence/</li> <li>water &amp; electricity account /</li> <li>business reference /</li> <li>family or friend reference</li> </ul> | Free  | Free  | R0.00      | R121.00  |
|               |  |  | Pensioner:  | Pensioner:  |            | Pensioner:   |
|               |  |  | Free  | Free  | R0.00      | R60.50   |
|               |  |  | Additional 2 membership cards allowed @ R4.80                   | Additional 2 membership cards allowed @ R5.20                   | R0.40      | No additional cards allowed                          |
|               |  |  | Computerized system token: R6.10                                | Computerized system token: R6.60                                | R0.50      | Computerized system token: R6.60                     |
| MINOR / CHILD | Person from birth to 17 years old<br><u>Includes:</u><br>Baby, pre-school child, learner, student up to 17 yrs, teenager, young adult, any person not legally deemed responsible | <ul style="list-style-type: none"> <li>Identity document. If not available,</li> <li>Parent/Guardian identity document</li> <li>Parent/Guardian signature</li> <li>Proof of residence</li> </ul>                         | Free<br><br>Additional 2 membership cards allowed at R5.40 each | Free<br><br>Additional 2 membership cards allowed at R5.80 each | R0.40      | R65.30<br><br>No additional membership cards allowed |

| MEMBER-SHIP CATEGORY                           | DESCRIPTION   | REQUIREMENTS FOR MEMBERSHIP APPLICATION   | TARIFF S 2013 /2014 Per annum              | TARIFFS 2014 /2015 Per annum               | DIFFERENCE | NON RESIDENT APPLICABLE FEE |
|--|---|---|--|--|------------|-----------------------------|
| VISITOR  | Adults, pensioner/minor/child , visiting within the Emfuleni Municipality for a period not exceeding three (3) months   | Identity document passport, Proof of residence /business reference /family or friend reference.<br><br>Permanent address.<br><br>Parent/Guardian signature (if applicant still a minor) | R205.70<br><br>(R65.00 refundable deposit) | R222.20<br><br>(R65.00 refundable deposit) | R16.50     | NOT Applicable              |
| INSTITUTION/ ORGANISATION/ GROUP (BLOCK LOANS) | Non-profitable + registered cultural, social developmental, educational, support institutions, organizations formal structure<br><br><b><u>Includes:</u></b><br><br>NGO's, schools, nursery schools<br><br>Service organizations which main purpose is to advance reading, education, development (informal structure).<br><br><b><u>Includes:</u></b><br><br>Reading circles, day mothers, playgroups. | Formal written application by president/ chairperson/director.<br><br>Identification of responsible person.<br><br>Proof of registration as institution.                                | Per annum<br><br>Free                      | Per annum<br><br>Free                      | R0.00      | Per annum: R145.20          |
| SMALL DEPOTS                                   | <b><u>Includes:</u></b><br><br>Hospitals, prisons. Organization, which is supplied with, books for a month or more in order to develop and uplift people.   | Formal written application by president chairperson / director.<br>Identification of responsible person.<br><br>Proof of registration as institution.                                   | Per annum:<br><br>Free                     | Per annum:<br><br>Free                     | R0.00      | NOT Applicable              |

# AUDIOVISUAL MEDIA RELATED MEMBERSHIP

| MEMBERSHIP CATEGORY                            | DESCRIPTION  | REQUIREMENTS FOR MEMBERSHIP APPLICATION   | TARIFFS 2013 / 2014 Per annum  | TARIFFS 2014 /2015 Per annum   | DIFFERENCE   | NON RESIDENT APPLICABLE FEE |
|--|--|---|--|--|--|-----------------------------|
| ADULT  | Person 18 years & older and legally deemed to be a major.<br><b><u>Includes:</u></b> Pensioner, student 18+ years.   | Identity document/ passport, proof of residence / water + electricity account/ business reference/family or friend reference.               | <b>R84.70 Pensioner: R30.00</b><br>No additional membership cards allowed<br>Computerized system token: R30.00 | <b>R91.50 Pensioner: R30.00</b><br>No additional membership cards allowed<br>Computerized system token: R30.00 | <b>R6.80</b><br><br><b>R0.00</b><br><br><b>R0.00</b> | <b>NOT Applicable</b>       |
| MINOR / CHILD                                  | Person from birth to 17 years old.<br><b><u>Includes:</u></b> Baby, pre-school child, learner, student up to 17 yrs, teenager, young adult, any person not legally deemed responsible.   | Identity document.<br>If not available, parent/ guardian, Identity document.<br>Parent / guardian signature.<br>Proof of residence.         | <b>R30.00</b><br><br>No additional membership cards allowed  | <b>R30.00</b><br><br>No additional membership cards allowed  | <b>R0.00</b>   | <b>NOT Applicable</b>       |
| INSTITUTION/ ORGANISATION/ GROUP (BLOCK LOANS) | Non-profitable + Registered cultural, social, development, educational, support institutions, organizations (formal structure)<br><b><u>Includes:</u></b> NGO's, schools, nursery schools. Service organizations which main purpose is to advance reading, | Formal written application by president /chairperson /director. Identification of responsible person. Proof of registration as institution. | R60.50   | R65.30   | <b>R4.80</b>   | <b>NOT ALLOWED</b>          |

|  |   |  |  |  |  |  |
|--|---|--|--|--|--|--|
|  | education, development (informal structure)<br><b><u>Includes:</u></b><br>Reading circles, day mothers, playgroups. |  |  |  |  |  |
|--|---|--|--|--|--|--|

## 2. MEDIA RELATED TARIFFS 2014 / 2015

| TARIFF CATEGORY                | MEDIA TYPE                          | LOAN PERIOD                      | TIME PERIOD OVERDUE  | TARIFF PER ITEM 2013 / 2014 | TARIFF PER ITEM 2013 / 2015 | DIFFERENCE |
|--------------------------------|-------------------------------------|----------------------------------|----------------------|-----------------------------|-----------------------------|------------|
| <b>2.1 FINES:</b>              | Book                                | Two weeks                        | Week or part thereof | R4.80                       | <b>R5.20</b>                | R0.40      |
| <b>Overdue Media</b>           | Magazine / Periodical               | Two weeks                        | Week or part thereof | R4.80                       | <b>R5.20</b>                | R0.40      |
|                                | Audio book / Audio cassette kit     | Two weeks                        | Week or part thereof | R10.90                      | <b>R11.80</b>               | R.90       |
|                                | Compact disc                        | Two weeks                        | Week or part thereof | R10.90                      | <b>R11.80</b>               | R.90       |
|                                | CD-ROM                              | Two days                         | Day                  | R10.90                      | <b>R11.80</b>               | R.90       |
|                                | Video cassette                      | Two days                         | Day                  | R10.90                      | <b>R11.80</b>               | R.90       |
|                                | Inter-library loan                  | As stipulated by lending library | Day                  | R10.90                      | <b>R11.80</b>               | R.90       |
|                                | Reference book                      | Overnight                        | Day                  | R10.90                      | <b>R11.80</b>               | R.90       |
|                                | Reference study material            | Overnight                        | Day                  | R10.90                      | <b>R11.80</b>               | R.90       |
| <b>2.2 LOAN FEES:</b>          | <b>Lending Library</b>              | <b>Loan Period</b>               |                      |                             |                             |            |
| <b>2.2.1 Inter-Library</b>     | Within Emfuleni Local Municipality  | As stipulated by lending library |                      | R10.90                      | <b>R11.80</b>               | R.90       |
|                                | Outside Emfuleni Local Municipality | As stipulated by lending library |                      | R10.90                      | <b>R11.80</b>               | R.90       |
| <b>2.2.2 Reservation Media</b> | Own Library media                   | Two weeks                        |                      | R10.90                      | <b>R11.80</b>               | R.90       |



### 3. AUXILIARY SERVICES

| TARIFF CATEGORY                 | DESCRIPTION                               | TARIFF<br>PER ITEM<br>2013/2014 | TARIFF<br>PER ITEM<br>2014/2015 | DIFFERENCE                |
|---------------------------------|---|---------------------------------|---------------------------------|---------------------------|
| <b>3.1 Photocopies:</b>         | Black + White: A4 per page                | R0.60                           | <b>R0.60</b>                    | R0.00                     |
|                                 | Black + White: A3 per page                | R1.40                           | <b>R1.50</b>                    | R0.10                     |
| <b>3.2 Transparencies:</b>      | Black + White per transparency            | R8.80                           | <b>R9.50</b>                    | R0.70                     |
| <b>3.3 Computer Printing:</b>   | Black + White: per page                   | R2.40                           | <b>R2.60</b>                    | R0.20                     |
|                                 | Colour: per page                          | R13.20                          | <b>R14.30</b>                   | R1.10                     |
| <b>3.4 Faxes:</b>               | <b>National:</b> Send per page            | R9.70                           | <b>R10.50</b>                   | R0.80                     |
|                                 | Receive per page                          | R3.60                           | <b>R3.90</b>                    | R0.30                     |
|                                 | International: Send per page (new tariff) | R14.50                          | <b>R15.70</b>                   | R1.20                     |
| <b>3.5 Electronic Searches:</b> | Internet per 30 minutes                   | Free                            | <b>Free</b>                     | R44.00<br>(as per policy) |

### 4. ACTIVITY ROOMS

|                                 | DESCRIPTION                                       | TARIFF<br>PER ITEM<br>2013/2014 | TARIFF<br>PER ITEM<br>2014/2015 | DIFFERENCE |
|---------------------------------|---|---------------------------------|---------------------------------|------------|
| <b>4.1 Booking per meeting:</b> |   |                                 |                                 |            |
| Large                           | A facility that can accommodate up to 100 people. | R110.00<br>per meeting          | <b>R118.80</b>                  | R8.80      |
| Small                           | A facility that can accommodate up to 30 people   | R90.80<br>per meeting           | <b>R98.10</b>                   | R7.30      |

|  | DESCRIPTION   | TARIFF<br>PER ITEM<br>2013/2014 | TARIFF<br>PER ITEM<br>2014/2015 | DIFFERENCE |
|--|---|---------------------------------|---------------------------------|------------|
| <b>4.2 Deposits: Applicable for Activity Room Bookings</b>                             | Any crockery + cutlery that are available for use when using an activity room. Must be left clean. Deposit will not be refunded if the crockery mentioned has not been washed up. |                                 |                                 |            |
|  | Large   | R181.50                         | <b>R196.02</b>                  | R14.50     |
|  | Small   | R102.90                         | <b>R111.10</b>                  | R8.20      |
| <b>4.3 Overhead Projector</b>  | Must be specified in time with the booking  | R193.60                         | <b>R209.10</b>                  | R15.50     |
| <b>4.4 Video Recorder</b>  | Must be specified in time with the booking  | R193.60                         | <b>R209.10</b>                  | R15.50     |
| <b>4.5 Tables and Chairs</b>   |   | R0.00                           | <b>R0.00</b>                    | R0.00      |
| <b>4.6 Special requirements<br/>Special requirements and concessions for bookings:</b> | Requirement:<br>Community forums,<br>pensioners, Cultural organizations without profit  | Normal Tariffs                  |                                 |            |
|  | Council activities:<br>Letter from the office dealing with the booking on an official letterhead and signed   | Free                            |                                 |            |
|  | Party political Organizations   | Normal Tariffs                  |                                 |            |
|  | Community organizations   | Normal Tariffs                  |                                 |            |
|  | A-political organizations e.g. Ratepayers association, etc. (Written letter that has to be approved by the Head of Department)  | Free                            |                                 |            |



**EMFULENI**  
LOCAL MUNICIPALITY

Vaal River City, the Cradle of Human Rights

# **FIRE & RESCUE TARIFFS**

## **2014 / 2015**

## FIRE & RESCUE TARIFFS 2014 / 2015

| TARIFFS FOR FIRE & RESCUE 14/15<br>"ANNEXURE A" |   |          |          |            |                          |
|---|---|----------|----------|------------|--------------------------|
|   |   | 13/14    | 14/15    | Difference |                          |
| <b>A</b>  | <b>Personnel</b>  |          |          |            |                          |
|   | Chief Fire Officer  | R 200.20 | R 216.20 | R 16.00    | per hour or part thereof |
|   | Deputy Chief Fire Officer   | R 180.40 | R 194.80 | R 14.40    | per hour or part thereof |
|   | Regional Commander  | R 159.50 | R 172.30 | R 12.80    | per hour or part thereof |
|   | Divisional Officer  | R 140.80 | R 152.10 | R 11.30    | per hour or part thereof |
|   | Per Officer   | R 124.30 | R 134.30 | R 10.00    | per hour or part thereof |
|   | Per Senior Fireman  | R 92.40  | R 99.80  | R 7.40     | per hour or part thereof |
|   | Per Junior Fireman  | R 68.20  | R 73.70  | R 5.50     | per hour or part thereof |
|   | (Times to be calculated from the time that the  |          |          |            |                          |
|   | personnel left the station until the fire has been reported as extinguished.)                         |          |          |            |                          |
| <b>B</b>  | <b>Vehicles / equipment /medium</b>   |          |          |            |                          |
| <b>1</b>  | Per vehicle or per fire pump per hour or part thereof   | R 625.90 | R 676.00 | R 50.10    |                          |
|   | calculated from the time that the vehicle has   |          |          |            |                          |
|   | left the station until the fire has been reported as extinguished.                                    |          |          |            |                          |
| <b>2</b>  | Per kilometer (Traveled to and from the incident per utility vehicle)                                 | R 7.00   | R 7.60   | R 0.60     |                          |
| <b>3</b>  | Rescue Boat   | R 332.20 | R 358.80 | R 26.60    |                          |
| <b>4</b>  | Wet Bike  | R 165.00 | R 178.20 | R 13.20    |                          |
| <b>5</b>  | Per portable pump (Real working time of pump per hour)  | R 81.40  | R 87.90  | R 6.50     |                          |
| <b>6</b>  | Per Fire hose (Per hour or part thereof)  | R 17.49  | R 18.90  | R 1.41     |                          |
| <b>7</b>  | Per ladder used per call  | R 81.40  | R 87.90  | R 6.50     |                          |
| <b>8</b>  | Real cost (VAT inclusive for consumable material used plus 20% as certified by the Chief Fire Officer |          |          |            |                          |
| <b>9</b>  | Using Hydraulic Platform per hour or part thereof   | R 625.90 | R 676.00 | R 50.10    |                          |
| <b>10</b>                                       | Using Compressor per hour or part thereof   | R 92.40  | R 99.80  | R 7.40     |                          |
| <b>11</b>                                       | Emergency Rescue unit per hour or part thereof  | R 625.90 | R 676.00 | R 50.10    |                          |
|   | <b>EXTINGUISHING OF FIRES<br/>(Excluding grass- bush-and rubbish fires)</b>                           |          |          |            |                          |
| <b>1</b>  | <b>Call out fee</b>   |          |          |            |                          |

|          |  |            |            |          |                          |
|----------|--|------------|------------|----------|--------------------------|
|          | Industrial Fire (High Risk)                                      | R 1,663.20 | R 1,796.30 | R 133.10 |                          |
|          | Industrial Fire (Low Risk)                                       | R 830.50   | R 896.90   | R66.40   |                          |
|          | Residential  | R 414.70   | R 447.90   | R 33.20  |                          |
|          | Institutions   | R 414.70   | R 447.90   | R 33.20  |                          |
|          | Public Assembly  | R 414.70   | R 447.90   | R 33.20  |                          |
|          | Commercial   | R 414.70   | R 447.90   | R 33.20  |                          |
|          | Storage  | R 414.70   | R 447.90   | R 33.20  |                          |
|          | Shack or Informal housing (Flat rate)                            | R 83.60    | R 90.30    | R 6.70   | All costs included       |
|          | Heavy Motor Vehicle Fire   | R 414.70   | R 447.90   | R 33.20  |                          |
|          | Motor vehicle, motor bike, trailer with content                  | R 165.00   | R 178.20   | R 13.20  |                          |
|          | Train  | R 830.50   | R 896.90   | R66.40   |                          |
|          | Lamp or electrical poles   | R 165.00   | R 178.20   | R 13.20  |                          |
|          | Transformers   | R 414.70   | R 447.90   | R 33.20  |                          |
|          | Tires or Stacks of tires   | R 1,663.20 | R 1,796.30 | R 133.10 |                          |
|          |  |            |            |          |                          |
|          | Where dumping down is necessary                                  | R 332.20   | R 358.80   | R 26.60  | per hour or part thereof |
|          |  |            |            |          |                          |
| <b>2</b> | <b><u>GRASS-, BUSH- AND RUBBISH FIRES</u></b>                    |            |            |          |                          |
|          |  |            |            |          |                          |
| <b>A</b> | <b>Call out fee</b>  |            |            |          |                          |
|          | Grass fires  | R 414.70   | R 447.90   | R 33.20  |                          |
|          | Rubbish fires  | R 414.70   | R 447.90   | R 33.20  |                          |
|          | Bales of feed or Hay stack (up to 50 cubic meters)               | R 830.50   | R 896.90   | R66.40   |                          |
|          | Bales of feed or hay stack (more than 50 cubic meters)           | R 1,663.20 | R 1,796.30 | R 133.10 |                          |
|          |  |            |            |          |                          |
|          | Where dumping down is necessary                                  | R 297.00   | R 320.80   | R 23.80  | per hour or part thereof |
|          |  |            |            |          |                          |
| <b>3</b> | <b><u>HAZARDOUS MATERIAL INCIDENTS</u></b>                       |            |            |          |                          |
|          |  |            |            |          |                          |
| <b>A</b> | <b>Call out fee</b>  | R 1,663.20 | R 1,796.30 | R 133.10 |                          |
|          |  |            |            |          |                          |
| <b>4</b> | <b><u>VEHICLE RESCUE (ACCIDENTS)</u></b>                         |            |            |          |                          |
|          |  |            |            |          |                          |
| <b>A</b> | <b>Call out fee</b>  | R 332.20   | R 358.80   | R 26.60  |                          |
|          |  |            |            |          |                          |
| <b>B</b> | <b>Power tools</b>   |            |            |          |                          |
|          | Breaking in equipment  | R 81.40    | R 87.90    | R 6.50   | per hour or part thereof |
|          | Jaws of Life   | R 332.20   | R 358.80   | R 26.60  | per hour or part thereof |
|          | Above costs will only be charged if <b>Power Tools</b> were used |            |            |          |                          |
|          |  |            |            |          |                          |
| <b>A</b> | <b>Call out fee</b>  | R 332.20   | R 358.80   | R 26.60  |                          |
|          |  |            |            |          |                          |

|          |  |            |            |          |                          |
|----------|--|------------|------------|----------|--------------------------|
| <b>6</b> | <b><u>SPECIAL SERVICES (OTHER RESCUE ECT.)</u></b>   |            |            |          |                          |
| <b>A</b> | <b>Call out fee</b>  | R 830.50   | R 896.90   | R66.40   |                          |
| <b>7</b> | <b><u>PROTECTION SERVICES (STANDBY SERVICES)</u></b>   |            |            |          |                          |
|          | Where the presence of the Fire department is compulsory with Fire pump and crew, the company responsible for the situation will be liable for the account. |            |            |          |                          |
| <b>A</b> | <b>Call out fee</b>  | R 830.50   | R 896.90   | R66.40   |                          |
| <b>8</b> | <b><u>FILLING OF SWIMMING POOLS AND WATER TANKS</u></b>  |            |            |          |                          |
|          | Hydrants must be within 90m from swimming pool or tank   |            |            |          |                          |
| <b>A</b> | Basic levy   | R 414.70   | R 447.90   | R 33.20  |                          |
| <b>B</b> | Per fire hose per hour period or part thereof  | R 17.49    | R 18.90    | R 1.41   |                          |
| <b>C</b> | Per kilometer (Calculated to and from the address per utility vehicle)   | R 7.00     | R 7.60     | R 0.60   |                          |
| <b>D</b> | If a fire truck is required per hour or part thereof   | R 625.90   | R 676.00   | R 50.10  |                          |
| <b>E</b> | The cost of the water as per ruling levy on residences   | R 625.90   | R 676.00   | R 50.10  |                          |
| <b>F</b> | On Sundays and Public holidays   | R 1,251.80 | R 1,351.90 | R 100.10 | per hour or part thereof |
| <b>9</b> | <b><u>OTHER SERVICES</u></b>   |            |            |          |                          |
| <b>A</b> | Testing and cleaning of Fire Extinguishers (Per item)  | R 37.40    | R 40.40    | R 3.00   |                          |
| <b>B</b> | Recharging - up to 9 liters capacity - Cost of material  |            |            |          |                          |
|          | Plus   | R 37.40    | R 40.40    | R 3.00   |                          |
| <b>C</b> | Testing, repairing and sealing of fire hose and hose reels.  |            |            |          |                          |
|          | 1) Patching of Fire Hose per hose per patch  | R 48.40    | R 52.30    | R 3.90   |                          |
|          | 2) Fitting of couplings - per coupling   | R 37.40    | R 40.40    | R 3.00   |                          |
| <b>D</b> | Testing of Fire Hose per length of hose  | R 37.40    | R 40.40    | R 3.00   |                          |
| <b>E</b> | Testing and sealing of Fire Hoses reels per reel   | R 63.80    | R 68.90    | R 5.10   |                          |
| <b>F</b> | Resealing of Fire Hose per reel  | R 58.30    | R 63.00    | R 4.70   |                          |
| <b>G</b> | Attendance of Fireman in terms of section 14 of the standard by-laws relating to Fire Brigade services:  |            |            |          |                          |



|           |   |          |          |         |                          |
|-----------|---|----------|----------|---------|--------------------------|
|           | 1) Per entertainment, recreation meeting or other event   | R 165.00 | R 178.20 | R 13.20 |                          |
|           | Provided that in the case of any variety entertainment or |          |          |         |                          |
|           | stage show conducted on school premises or in a public    |          |          |         |                          |
|           | hall in aid of school funds, no charges shall be charged  |          |          |         |                          |
|           | for the attendance of a Fireman                           |          |          |         |                          |
| <b>H</b>  | Pumping of water from property:                           |          |          |         |                          |
|           | 1) Light pump with a capacity of up to 1125 l/min,        |          |          |         |                          |
|           | per hour or part thereof                                  | R 625.90 | R 676.00 | R 50.10 |                          |
|           | 2) Medium pump with a capacity of up to 2250 l/min,       |          |          |         |                          |
|           | per hour or part thereof                                  | R 625.90 | R 676.00 | R 50.10 |                          |
|           | 3) Heavy pump with a capacity of up to 4500 l/min,        |          |          |         |                          |
|           | per hour or part thereof                                  | R 625.90 | R 676.00 | R 50.10 |                          |
| <b>I</b>  | Using Hydraulic Platform per hour or part thereof         | R 625.90 | R 676.00 | R 50.10 |                          |
| <b>J</b>  | Using Compressor per hour or part thereof                 | R 93.50  | R 101.00 | R 7.50  |                          |
| <b>K</b>  | Emergency Rescue unit per hour or part thereof            | R 625.90 | R 676.00 | R 50.10 |                          |
| <b>L</b>  | Any other duty not mentioned under item 9 per hour or     |          |          |         |                          |
|           | part thereof  | R 165.00 | R 178.20 | R 13.20 | per hour or part thereof |
|           | Where the services of a Fire pump is needed               | R 625.90 | R 676.00 | R 50.10 | per hour or part thereof |
|           | (Per hour or part thereof calculated from the time the    |          |          |         |                          |
|           | vehicle left the station until the service is reported to |          |          |         |                          |
|           | be completed.)  |          |          |         |                          |
| <b>M</b>  | Firebreaks per hour or part thereof                       | R 415.80 | R 449.10 | R 33.30 |                          |
|           | Where the services of a Fire pump is needed               | R 625.90 | R 676.00 | R 50.10 |                          |
|           | (Per hour or part thereof calculated from the time the    |          |          |         |                          |
|           | vehicle left the station until the service is reported to |          |          |         |                          |
|           | be completed.)  |          |          |         |                          |
|           |   |          |          |         |                          |
| <b>10</b> | <b><u>FIRE PREVENTION</u></b>                             |          |          |         |                          |
| <b>A1</b> | Inspection on request                                     |          |          |         |                          |
|           | Trade Licenses  | R 81.40  | R 87.90  | R 6.50  | per hour or part thereof |
|           | Residential   | R 122.10 | R 131.90 | R 9.80  | per hour or part thereof |
|           | Institutions  | R 122.10 | R 131.90 | R 9.80  | per hour or part thereof |
|           | Public Assembly   | R 122.10 | R 131.90 | R 9.80  | per hour or part thereof |

|           |   |          |          |         |                          |
|-----------|---|----------|----------|---------|--------------------------|
|           | Commercial                                    | R 165.00 | R 178.20 | R 13.20 | per hour or part thereof |
|           | Storage                                       | R 165.00 | R 178.20 | R 13.20 | per hour or part thereof |
|           | Industry                                      | R 165.00 | R 178.20 | R 13.20 | per hour or part thereof |
|           | Fire Work Display / Storage                   | R 165.00 | R 178.20 | R 13.20 | per hour or part thereof |
|           | Re-inspection of premises - per re-inspection |          |          |         |                          |
|           | Trade Licenses                                | R 81.40  | R 87.90  | R 6.50  | per hour or part thereof |
|           | Residential                                   | R 122.10 | R 131.90 | R 9.80  | per hour or part thereof |
|           | Institutions                                  | R 122.10 | R 131.90 | R 9.80  | per hour or part thereof |
|           | Public Assembly                               | R 122.10 | R 131.90 | R 9.80  | per hour or part thereof |
|           | Commercial                                    | R 165.00 | R 178.20 | R 13.20 | per hour or part thereof |
|           | Storage                                       | R 165.00 | R 178.20 | R 13.20 | per hour or part thereof |
|           | Industry                                      | R 165.00 | R 178.20 | R 13.20 | per hour or part thereof |
|           | Fire Work Display / Storage                   | R 165.00 | R 178.20 | R 13.20 | per hour or part thereof |
|           |   |          |          |         |                          |
| <b>A2</b> | Consultation                                  |          |          |         |                          |
|           | Trade Licenses                                | R 81.40  | R 87.90  | R 6.50  | per hour or part thereof |
|           | Residential                                   | R 122.10 | R 131.90 | R 9.80  | per hour or part thereof |
|           | Institutions                                  | R 122.10 | R 131.90 | R 9.80  | per hour or part thereof |
|           | Public Assembly                               | R 122.10 | R 131.90 | R 9.80  | per hour or part thereof |
|           | Commercial                                    | R 122.10 | R 131.90 | R 9.80  | per hour or part thereof |
|           | Storage                                       | R 165.00 | R 178.20 | R 13.20 | per hour or part thereof |
|           | Industry                                      | R 165.00 | R 178.20 | R 13.20 | per hour or part thereof |
|           | Fire Work Display / Storage                   | R 157.30 | R 169.90 | R 12.60 | per hour or part thereof |
|           |   |          |          |         |                          |
| <b>B</b>  | Transport permits                             | R 95.70  | R 103.40 | R 7.70  | by annually              |
|           |   |          |          |         |                          |
|           | Premises Flammable Liquid                     |          |          |         |                          |
|           | Bulk Depots                                   | R 266.20 | R 287.50 | R 21.30 | Annually                 |
|           | Filling Stations                              | R 108.90 | R 117.60 | R8.71   | Annually                 |
|           | Dry cleaning room                             | R 130.90 | R 141.40 | R 10.50 | Annually                 |
|           | Spray Booth                                   | R 108.90 | R 108.90 | R 9.90  | Annually                 |
|           | Decanting Room (Filling of gas cylinders)     | R 108.90 | R 117.60 | R8.71   | Annually                 |
|           | Handling or storage of LP Gas                 | R 108.90 | R 117.60 | R8.71   | Annually                 |
|           | Transfer of registration certificate          | R 62.70  | R 67.70  | R 5.00  | Annually                 |

|           |                               |          |          |         |          |
|-----------|-------------------------------|----------|----------|---------|----------|
| <b>C2</b> | In respect of quantities      |          |          |         |          |
|           | Up to including 2500 liters   | R 108.90 | R 117.60 | R8.71   | Annually |
|           | Up to including 5000 liters   | R 127.60 | R 137.80 | R 10.20 | Annually |
|           | Up to including 25 000 liters | R 149.60 | R 161.60 | R 12.00 | Annually |
|           | Up to including 50 000 liters | R 254.10 | R 274.40 | R 20.30 | Annually |
|           | Exceeding 50 000 liters       | R 283.80 | R 306.50 | R 22.70 | Annually |



**EMFULENI**  
LOCAL MUNICIPALITY

Vaal River City, the Cradle of Human Rights

**CEMETERIES**  
**TARIFFS**  
**2014 / 2015**

**CEMETERIES****TARIFFS 2014 – 2015****Proposed Tariff increase 8%****Burial Tariffs at the Category A Cemeteries Vanderbijlpark & Nanescol 1**

| MONUMENTAL SECTION |         |               |         |          |               |         |          |            |
|--------------------|---------|---------------|---------|----------|---------------|---------|----------|------------|
| RESIDENTS          |         |               |         |          | NON RESIDENTS |         |          |            |
| DESCRIPTION        |         | LAST REVIEWED | CURRENT | PROPOSED | DIFFERENCE    | CURRENT | PROPOSED | DIFFERENCE |
| Adult              | Weekday | 2013/2014     | 1,753   | 1,893    | 140           | 3,507   | 3,786    | 279        |
| Adult              | Weekend |               | 2,545   | 2,748    | 203           | 5,089   | 5,496    | 407        |
| Child              | Weekday |               | 1,461   | 1,577    | 117           | 2,921   | 3,154    | 233        |
| Child              | Weekend |               | 1,966   | 2,124    | 158           | 3,933   | 4,248    | 315        |
| Reserve            | Grave   |               | 955     | 1,031    | 76            | 1,909   | 2,062    | 153        |
| Re-open            | Weekday |               | 1,301   | 1,405    | 104           | 2,602   | 2,810    | 208        |
| Re-open            | Weekend |               | 2,098   | 2,266    | 168           | 4,196   | 4,532    | 336        |
| Permit             | Single  |               | 580     | 626      | 46            | 1,159   | 1,252    | 93         |
| Permit             | Double  |               | 825     | 891      | 66            | 1,650   | 1,782    | 132        |
| Casket             |         |               | 506     | 546      | 40            | 1,012   | 1,092    | 80         |
| 8Ft                |         |               | 506     | 546      | 40            | 1,012   | 1,092    | 80         |
| Exhumation         |         |               | 4,630   | 5,000    | 371           | 9,259   | 10,000   | 741        |

| HEADSTONE SECTION       |         |               |         |          |               |         |          |            |
|-------------------------|---------|---------------|---------|----------|---------------|---------|----------|------------|
| RESIDENTS               |         |               |         |          | NON RESIDENTS |         |          |            |
| DESCRIPTION             |         | LAST REVIEWED | CURRENT | PROPOSED | DIFFERENCE    | CURRENT | PROPOSED | DIFFERENCE |
| Adult                   | Weekday | 2013/2014     | 1,301   | 1,405    | 104           | 2,602   | 2,810    | 208        |
| Adult                   | Weekend |               | 2,098   | 2,266    | 168           | 4,196   | 4,532    | 336        |
| Child                   | Weekday |               | 1,012   | 1,093    | 81            | 2,023   | 2,186    | 163        |
| Child                   | Weekend |               | 1,520   | 1,641    | 121           | 3,039   | 3,282    | 243        |
| Reserve                 | Grave   |               | 506     | 546      | 40            | 1,012   | 1,092    | 80         |
| Re-open                 | Weekday |               | 1,301   | 1,405    | 104           | 2,602   | 2,810    | 208        |
| Re-open                 | Weekend |               | 2,098   | 2,266    | 168           | 4,196   | 4,532    | 336        |
| Permit                  |         |               | 375     | 405      | 30            | 750     | 810      | 60         |
| Casket                  |         |               | 506     | 546      | 40            | 1,012   | 1,092    | 80         |
| 8Ft                     |         |               | 506     | 546      | 40            | 1,012   | 1,092    | 80         |
| Exhumation              |         |               | 4,630   | 5,000    | 371           | 9,259   | 10,000   | 741        |
| Burial of Ashes         |         |               | 203     | 220      | 17            | 407     | 440      | 33         |
| Niche                   |         |               | 1,000   | 1,080    | 81            | 1,999   | 2,160    | 161        |
| Placing of futher ashes |         |               | 939     | 1,014    | 75            | 1,878   | 2,028    | 150        |
| Placing of memorial     |         |               | 428     | 463      | 35            | 857     | 926      | 69         |
| Transfer of Rights      |         |               | 311     | 336      | 25            | 622     | 672      | 50         |

# Burial Tariffs at the Category A Cemeteries Jacobskop

| MONUMENTAL SECTION |         |               |         |          |            |               |          |            |
|--------------------|---------|---------------|---------|----------|------------|---------------|----------|------------|
| RESIDENTS          |         |               |         |          |            | NON RESIDENTS |          |            |
| DESCRIPTION        |         | LAST REVIEWED | CURRENT | PROPOSED | DIFFERENCE | CURRENT       | PROPOSED | DIFFERENCE |
| Adult              | Weekday | 2013/2014     | 1,764   | 1,905    | 141        | 3,528         | 3,810    | 282        |
| Adult              | Weekend |               | 3,530   | 3,812    | 282        | 7,059         | 7,624    | 565        |
| Child              | Weekday |               | 1,332   | 1,439    | 107        | 2,664         | 2,878    | 214        |
| Child              | Weekend |               | 2,661   | 2,874    | 213        | 5,322         | 5,748    | 426        |
| Reserve            | Grave   |               | 1,138   | 1,229    | 91         | 2,276         | 2,458    | 182        |
| Re-open            | Weekday |               | 1,000   | 1,079    | 80         | 1,999         | 2,159    | 160        |
| Re-open            | Weekend |               | 1,997   | 2,156    | 160        | 3,993         | 4,312    | 319        |

| HEADSTONE SECTION  |         |               |         |          |            |               |          |            |
|--------------------|---------|---------------|---------|----------|------------|---------------|----------|------------|
| RESIDENTS          |         |               |         |          |            | NON RESIDENTS |          |            |
| DESCRIPTION        |         | LAST REVIEWED | CURRENT | PROPOSED | DIFFERENCE | CURRENT       | PROPOSED | DIFFERENCE |
| Adult              | Weekday | 2013/2014     | 1,000   | 1,079    | 80         | 1,999         | 2,158    | 159        |
| Adult              | Weekend |               | 1,997   | 2,156    | 160        | 3,993         | 4,312    | 319        |
| Child              | Weekday |               | 766     | 827      | 61         | 1,532         | 1,654    | 122        |
| Child              | Weekend |               | 1,532   | 1,654    | 122        | 3,064         | 3,308    | 244        |
| Reserve            | Grave   |               | 382     | 413      | 31         | 765           | 826      | 61         |
| Re-open            | Weekday |               | 1,000   | 1,079    | 80         | 1,999         | 2,158    | 159        |
| Re-open            | Weekend |               | 1,997   | 2,156    | 160        | 3,993         | 4,312    | 319        |
| Permit             |         |               | 376     | 406      | 30         | 753           | 812      | 59         |
| Casket             |         |               | 609     | 657      | 48         | 1,217         | 1,314    | 97         |
| 8Ft                |         |               | 609     | 657      | 48         | 1,217         | 1,314    | 97         |
| Exhumation         |         |               | 4,630   | 5,000    | 371        | 9,259         | 10,000   | 741        |
| Burial of Ashes    |         |               | 368     | 397      | 29         | 736           | 794      | 58         |
| Burial of Ashes    | Weekend |               | 735     | 793      | 59         | 1,469         | 1,586    | 117        |
| Niche              |         |               | 1,025   | 1,106    | 81         | 2,050         | 2,212    | 162        |
| Niche              | Weekend |               | 1,978   | 2,137    | 159        | 3,957         | 4,274    | 317        |
| Transfer of Rights |         |               | 258     | 278      | 20         | 515           | 556      | 41         |



**Burial Tariffs at the Category B Cemetery RUS-TER-VAAL**

| MONUMENTAL SECTION |         |               |         |          |               |         |          |            |
|--------------------|---------|---------------|---------|----------|---------------|---------|----------|------------|
| RESIDENTS          |         |               |         |          | NON RESIDENTS |         |          |            |
| DESCRIPTION        |         | LAST REVIEWED | CURRENT | PROPOSED | DIFFERENCE    | CURRENT | PROPOSED | DIFFERENCE |
| Adult              | Weekday | 2013/2014     | 940     | 1,015    | 75            | 1,880   | 2,030    | 150        |
| Adult              | Weekend |               | 1,845   | 1,993    | 148           | 3,691   | 3,986    | 295        |
| Child              | Weekday |               | 609     | 657      | 48            | 1,217   | 1,314    | 97         |
| Child              | Weekend |               | 1,216   | 1,313    | 97            | 2,432   | 2,626    | 194        |
| Reserve            | Grave   |               | 375     | 405      | 30            | 750     | 810      | 60         |
| Re-open            | Weekday |               | 879     | 949      | 71            | 1,757   | 1,898    | 141        |
| Re-open            | Weekend |               | 1,758   | 1,899    | 141           | 3,516   | 3,798    | 282        |
| Permit             |         |               | 396     | 428      | 32            | 793     | 856      | 63         |
| Casket             |         |               | 609     | 657      | 48            | 1,217   | 1,314    | 97         |
| 8Ft                |         |               | 609     | 657      | 48            | 1,217   | 1,314    | 97         |
| Exhumation         |         |               | 4,630   | 5,000    | 371           | 9,259   | 10,000   | 741        |
| Burial of Ashes    |         |               | 368     | 397      | 29            | 736     | 794      | 58         |
| Burial of Ashes    |         |               | 956     | 1,032    | 76            | 1,912   | 2,064    | 152        |

**Burial Tariffs at the Category C Cemeteries Evaton; Sharpeville; Nanescol Nr. 2 and Jacoboskop Nr. 2**

| MONUMENTAL SECTION |         |               |         |          |               |         |          |            |
|--------------------|---------|---------------|---------|----------|---------------|---------|----------|------------|
| RESIDENTS          |         |               |         |          | NON RESIDENTS |         |          |            |
| DESCRIPTION        |         | LAST REVIEWED | CURRENT | PROPOSED | DIFFERENCE    | CURRENT | PROPOSED | DIFFERENCE |
| Adult              | Weekday | 2013/2014     | 549     | 593      | 44            | 1,099   | 1,186    | 87         |
| Adult              | Weekend |               | 1,100   | 1,188    | 88            | 2,200   | 2,376    | 176        |
| Child              | Weekday |               | 493     | 532      | 40            | 985     | 1,064    | 79         |
| Child              | Weekend |               | 984     | 1,062    | 78            | 1,967   | 2,124    | 157        |
| Reserve            | Grave   |               | 281     | 303      | 22            | 561     | 606      | 45         |
| Re-open            | Weekday |               | 516     | 557      | 42            | 1,031   | 1,114    | 83         |
| Re-open            | Weekend |               | 955     | 1,031    | 76            | 1,909   | 2,062    | 153        |
| Permit             |         |               | 375     | 405      | 30            | 750     | 810      | 60         |
| Casket             |         |               | 607     | 656      | 49            | 1,215   | 1,312    | 97         |
| 8Ft                |         |               | 607     | 656      | 49            | 1,215   | 1,312    | 97         |
| Pauper             |         |               | 465     | 502      | 37            | 929     | 1,004    | 75         |
| Exhumation         |         |               | 4,630   | 5,000    | 371           | 9,259   | 10,000   | 741        |

**Burial Tariffs at the MUSLIM cemetery  
Roshnee**

| MONUMENTAL SECTION |  |                  |         |          |               |         |          |            |
|--------------------|--|------------------|---------|----------|---------------|---------|----------|------------|
| RESIDENTS          |  |                  |         |          | NON RESIDENTS |         |          |            |
| DESCRIPTION        |  | LAST<br>REVIEWED | CURRENT | PROPOSED | DIFFERENCE    | CURRENT | PROPOSED | DIFFERENCE |
| Adult              |  | 2013/2014        | 1,166   | 1,259    | 93            | N/A     | N/A      | N/A        |



**EMFULENI**  
**LOCAL MUNICIPALITY**

Vaal River City, the Cradle of Human Rights

**HIRING OF PLANTS**  
**TARIFFS**  
**2014 / 2015**

**1. EDUCATIONAL INSTITUTIONS, CHURCHES, WELFARE ORGANIZATIONS & SPORTS CLUBS IN THE JURISDICTION OF EMFULENI LOCAL MUNICIPALITY**

| DESCRIPTION  | LAST REVIEWED | CURRENT     |               | PROPOSED<br>8.00% |               | DIFFERENCE BETWEEN CURRENT AND PROPOSED |               |
|--------------|---------------|-------------|---------------|-------------------|---------------|---|---------------|
| No of Plants |               | 1 to 4 days | Per extra day | 1 to 4 days       | Per extra day | 1 to 4 days                             | Per extra day |
| 1 - 50       | 2013/2014     | R 178       | R 23          | R 192             | R 25          | R 14                                    | R 2           |
| 51 - 100     | 2013/2014     | R 290       | R 41          | R 314             | R 44          | R 24                                    | R 3           |
| 101 - 150    | 2013/2014     | R 484       | R 65          | R 523             | R 70          | R 39                                    | R 5           |
| 151 - 200    | 2013/2014     | R 633       | R 85          | R 683             | R 91          | R 50                                    | R 6           |
| 201 - 250    | 2013/2014     | R 656       | R 106         | R 708             | R 114         | R 52                                    | R 8           |
| 251 - 300    | 2013/2014     | R 656       | R 131         | R 708             | R 141         | R 52                                    | R 10          |
| 301 - 350    | 2013/2014     | R 656       | R 151         | R 708             | R 163         | R 52                                    | R 12          |
| 351 - 400    | 2013/2014     | R 656       | R 151         | R 708             | R 163         | R 52                                    | R 12          |

**2. PRIVATE COMPANIES & INDIVIDUALS IN THE JURISDICTION OF EMFULENI LOCAL MUNICIPALITY**

| DESCRIPTION  | LAST REVIEWED | CURRENT     |               | PROPOSED<br>8.00% |               | DIFFERENCE BETWEEN CURRENT AND PROPOSED |               |
|--------------|---------------|-------------|---------------|-------------------|---------------|---|---------------|
| No of Plants |               | 1 to 4 days | Per extra day | 1 to 4 days       | Per extra day | 1 to 4 days                             | Per extra day |
| 1 - 50       | 2013/2014     | R 380       | R 23          | R 410             | R 25          | R 30                                    | R 2           |
| 51 - 100     | 2013/2014     | R 675       | R 41          | R 729             | R 44          | R 54                                    | R 3           |
| 101 - 150    | 2013/2014     | R 1,022     | R 65          | R 1,104           | R 70          | R 82                                    | R 5           |
| 151 - 200    | 2013/2014     | R 1,357     | R 85          | R 1,466           | R 91          | R 109                                   | R 6           |
| 201 - 250    | 2013/2014     | R 1,550     | R 106         | R 1,674           | R 114         | R 124                                   | R 8           |
| 251 - 300    | 2013/2014     | R 1,744     | R 131         | R 1,883           | R 141         | R 139                                   | R 10          |
| 301 - 350    | 2013/2014     | R 1,938     | R 151         | R 2,093           | R 163         | R 155                                   | R 12          |
| 351 - 400    | 2013/2014     | R 2,127     | R 173         | R 2,298           | R 187         | R 171                                   | R 14          |



**EMFULENI**  
LOCAL MUNICIPALITY

Vaal River City, the Cradle of Human Rights

**BUILDING PLAN & BUILDING  
RELATED  
TARIFFS**

**2014 / 2015**

## BUILDING PLAN COPY FEES AND BUILDING RELATED FEES TARIFFS 2014 / 2015

### PLAN COPY FEES

| ITEM | CATEGORY    | TYPE   | TARIFF<br>1 JULY 2013<br>(R) | TARIFF<br>1 JULY 2014<br>(R) | PERCENTAGE<br>INCREASE |
|------|-------------|--|------------------------------|------------------------------|------------------------|
| 1.0  | Plan Copies | 1.1 <u>Paper:</u> (Bonded Lasergraphic 80g/m <sup>2</sup> , Black and White) |                              |                              |                        |
|      |             | a) A4  | 6.10 per copy                | <b>6.60 per copy</b>         | 8.00%                  |
|      |             | b) A3  | 9.68 per copy                | <b>10.60 per copy</b>        | 8.00%                  |
|      |             | c) A2  | 15.70 per copy               | <b>17.00 per copy</b>        | 8.00%                  |
|      |             | d) A1  | 17.30 per copy               | <b>18.70 per copy</b>        | 8.00%                  |
|      |             | e) A0  | 37.51 per copy               | <b>40.50 per copy</b>        | 8.00%                  |
|      |             | 1.2 <u>Durester:</u> (Opaque Polyester Film, Black and White)                |                              |                              |                        |
|      |             | a) A2  | 99.20 per copy               | <b>107.10 per copy</b>       | 8.00%                  |
|      |             | b) A1  | 123.42 per copy              | <b>133.30 per copy</b>       | 8.00%                  |
|      |             | c) A0  | 246.80 per copy              | <b>266.50 per copy</b>       | 8.00%                  |
|      |             | 1.3 <u>Sepia:</u> (Transparent Polyester Film)                               |                              |                              |                        |
|      |             | a) 841mm   | 0.00 per m                   | <b>0.00 per m</b>            | Deleted                |

| ITEM | CATEGORY         | TYPE  | TARIFF<br>1 JULY 2013<br>(R) | TARIFF<br>1 JULY 2014<br>(R) | PERCENTAGE<br>INCREASE |
|------|------------------|---|------------------------------|------------------------------|------------------------|
| 2.0  | Photostat Copies | 2.1 <u>Paper:</u> (80g/m <sup>2</sup> , Black and White)      |                              |                              |                        |
|      |                  | a) A4   | 1.20 per copy                | <b>1.30 per copy</b>         | 8.00%                  |
|      |                  | b) A3   | 2.00 per copy                | <b>2.20 per copy</b>         | 8.00%                  |
|      |                  | 1.2 <u>Paper:</u> (80g/m <sup>2</sup> , Colour)               |                              |                              |                        |
|      |                  | a) A4   | <b>10.90 per copy</b>        | <b>11.80 per copy</b>        | 8.00%                  |
|      |                  | b) A3   | <b>16.90 per copy</b>        | <b>18.30 per copy</b>        | 8.00%                  |
|      |                  | 1.3 <u>Durester:</u> (Opaque Polyester Film, Black and White) |                              |                              |                        |
|      |                  | b) A4   | 41.10 per copy               | <b>44.40 per copy</b>        | 8.00%                  |
|      |                  | c) A3   | 61.70 per copy               | <b>66.60 per copy</b>        | 8.00%                  |



## DETERMINATION OF TARIFFS - 2013/2014

| ITEM | CATEGORY                                  | TYPE   | TARIFF<br>1 JULY 2013<br>(R)                | TARIFF<br>1 JULY 2014<br>(R)                      | PERCENTAGE<br>INCREASE |
|------|---|--|---|---|------------------------|
| 1.   | Charge for the approval of building plans | 1.1 Charge for building plans (new buildings and additions). The surface area of the building is calculated at the level of each floor:    |   |   |                        |
|      |   | a) For the first 100m <sup>2</sup> or part thereof.  | 325.50                                      | <b>351.50</b>                                     | 8.00%                  |
|      |   | b) For the remaining part of the first 1000m <sup>2</sup> or part thereof.   | 421.10 per 50m <sup>2</sup> or part thereof | <b>454.80 per 50m<sup>2</sup> or part thereof</b> | 8.00%                  |
|      |   | c) For the next 1000m <sup>2</sup>   | 307.30 per 50m <sup>2</sup> or part thereof | <b>331.90 per 50m<sup>2</sup> or part thereof</b> | 8.00%                  |
|      |   | d) In addition to the first 2000m <sup>2</sup> .   | 255.30 per 50m <sup>2</sup> or part thereof | <b>275.70 per 50m<sup>2</sup> or part thereof</b> | 8.00%                  |
|      |   | e) For subsidised low cost housing projects of 100 houses and more of which the area of buildings on an erf is 100 m <sup>2</sup> or less. | 79.80 per erf per building plan             | <b>86.20 per erf per building plan</b>            | 8.00%                  |
|      |   | 1.2 Plans of buildings of a special character and alterations to existing buildings.   |   |   |                        |
|      |   | a) For internal alterations to existing buildings where a building plan is required.   | 411.40 per structure                        | <b>444.30 per structure</b>                       | 8.00%                  |
|      |   | b) For minor building work for which a permit is issued (walls, fences, et cetera)   | 217.80 per application                      | <b>235.20 per application</b>                     | 8.00%                  |
|      |   | c) For free standing wall on street frontage for which a building plan is required.  | 411.40 per erf per application              | <b>444.30 per erf per application</b>             | 8.00%                  |

| ITEM | CATEGORY                        | TYPE  | TARIFF<br>1 JULY 2013<br>(R)  | TARIFF<br>1 JULY 2014<br>(R)  | PERCENTAGE<br>INCREASE |
|------|---------------------------------|---|---|---|------------------------|
| 2.   | Charges for street projections. | d) For building work of special character where a building plan is required in accordance with the National Building Regulations (chimneys, radio masts, church towers, et cetera)  | 411.40 per structure  | <b>444.30 per structure</b>   | 8.00%                  |
|      |                                 | e) For the erection of carports or lean-to structures covered with shade net with area exceeding 40m <sup>2</sup> , where building plans are required.  | 325.50 per structure  | <b>351.50 per structure</b>   | 8.00%                  |
|      |                                 | 1.3 Plans of swimming pools.  | 421.10 per pool   | <b>454.80 per pool</b>  | 8.00%                  |
|      |                                 | 1.4 Examination of preliminary plans.   | 258.90 for each hour or part thereof                                | <b>279.60 for each hour or part thereof</b>                               | 8.00%                  |
|      |                                 | 2.1 The annual sum payable in respect of each street projection shall be paid to the Council in advance at the beginning of each calendar year by the owner of the building or the projection as the case may be, and shall be calculated as follows: |   |   |                        |
|      |                                 | a) Veranda post at street level.  | 30.30 per each post   | <b>32.70per each post</b>   | 8.00%                  |
|      |                                 | b) Ground floor veranda.  | 30.30 per m <sup>2</sup> or part thereof                            | <b>32.70 per m<sup>2</sup> or part thereof</b>                            | 8.00%                  |
|      |                                 | c) First floor and each higher floor balconies.   | 30.30 per m <sup>2</sup> or part thereof                            | <b>32.70 per m<sup>2</sup> or part thereof</b>                            | 8.00%                  |
|      |                                 | d) Bay windows and show cases.  | 61.70 per m <sup>2</sup> of plan area of projection or part thereof | <b>66.60 per m<sup>2</sup> of plan area of projection or part thereof</b> | 8.00%                  |

| ITEM | CATEGORY   | TYPE   | TARIFF<br>1 JULY 2013<br>(R)             | TARIFF<br>1 JULY 2014<br>(R)                   | PERCENTAGE<br>INCREASE |
|------|--|--|--|--|------------------------|
| 3.   | Charges for the erection of hoardings, building materials et cetera on street portion. | e) All other projections or erections below, at or above pavement level, including foundation footings.  | 30.30 per m <sup>2</sup> or part thereof | <b>32.70 per m<sup>2</sup> or part thereof</b> | 8.00%                  |
|      |  | 3.1 The charges payable for the erection of hoarding, fence, scaffolding and enclosure or planked shed where the enclosure overhang or cover a street portion. | 72.60 monthly per m <sup>2</sup>         | <b>78.40 monthly per m<sup>2</sup></b>         | 8.00%                  |
|      |  | 3.2 The charges payable for building materials covering a street portion.  | 72.60 monthly per m <sup>2</sup>         | <b>78.40 monthly per m<sup>2</sup></b>         | 8.00%                  |
|      |  | b) Additional charges to 3.2, payable for a refundable pavement deposit.   | 194.40 per m <sup>2</sup>                | <b>210.00 per m<sup>2</sup></b>                | 8.00%                  |



**EMFULENI**  
LOCAL MUNICIPALITY

Vaal River City, the Cradle of Human Rights

**SPORT, RECREATION, ARTS &  
CULTURE TARIFFS  
2014 / 2015**

## **Proposed Tariffs For 2014/2015**

### **A. Public Swimming Pools**

1. All swimming pools excluding SE.2 swimming pool and Duncanville swimming pool.

1.1 Daily entrance fee:

|                                 |   |        |
|---------------------------------|---|--------|
| Per adult                       | - | R15.00 |
| Per child<br>and pensioners     | - | R10.00 |
| Children 6 years<br>and younger | - | Free   |

1.2 Monthly tickets:

|                             |   |        |
|-----------------------------|---|--------|
| Per adult                   | - | R80.00 |
| Per child<br>and pensioners | - | R55.00 |

1.3 Seasonal tickets:

|                             |   |         |
|-----------------------------|---|---------|
| Per adult                   | - | R475.00 |
| Per child<br>and pensioners | - | R320.00 |

1.4 Swimming gala's/competitions as  
approved by the Manager: SRACLIS

|            |   |      |
|------------|---|------|
| Per person | - | Free |
|------------|---|------|

1.5 Official ELM sport development projects, programs and activities as approved by the Manager:  
SRACLIS - Free

1.6 Lease of kiosk as approved by the  
Manager: SRACLIS

|           |   |         |
|-----------|---|---------|
| Per month | - | R270.00 |
|-----------|---|---------|

1.7 Schools:

|            |   |         |
|------------|---|---------|
| Per day    | - | R200.00 |
| Per month  | - | R400.00 |
| Per season | - | R800.00 |

1.8 Music festivals and social events are not allowed at the public swimming pools.

1.9 No alcohol allowed within the boundaries of the swimming pools.

2. SE.2 swimming pool and Duncanville swimming pool.

2.1 Daily entrance fee:

|                                 |   |        |
|---------------------------------|---|--------|
| Per adult                       | - | R20.00 |
| Per child<br>and pensioners     | - | R15.00 |
| Children 6 years<br>and younger | - | Free   |

2.2 Monthly tickets:

|           |   |         |
|-----------|---|---------|
| Per adult | - | R110.00 |
|-----------|---|---------|

- |  |                          |   |         |
|--|--------------------------|---|---------|
|  | Per child and pensioners | - | R 80.00 |
|--|--------------------------|---|---------|
- 2.3 Seasonal tickets:
- |  |                          |   |         |
|--|--------------------------|---|---------|
|  | Per adult                | - | R500.00 |
|  | Per child and pensioners | - | R380.00 |
- 2.4 Swimming gala's/competitions as approved by the Manager: SRACLIS
- |  |            |   |      |
|--|------------|---|------|
|  | Per person | - | Free |
|--|------------|---|------|
- 2.5 Official ELM sport development projects, programs and activities as approved by the Manager: SRACLIS
- |  |  |   |      |
|--|--|---|------|
|  |  | - | Free |
|--|--|---|------|
- 2.6 Schools:
- |  |            |   |         |
|--|------------|---|---------|
|  | Per day    | - | R240.00 |
|  | Per month  | - | R450.00 |
|  | Per season | - | R900.00 |
- 2.7 Music festivals and social events are not allowed at the public swimming pools.
- 2.8 No alcohol allowed within the boundaries of the swimming pools.

## **B. Recreational Resorts**

1. Daily entrance fee:
- |  |   |   |         |
|--|---|---|---------|
|  | Per adult                                   | - | R 50.00 |
|  | Per child and pensioners (vehicle included) | - | R 30.00 |
|  | Per car (Sam Gross Boat Yard excluded)      | - | R 50.00 |
2. Monthly tickets:
- |  |   |   |          |
|--|---|---|----------|
|  | Per adult                                   | - | R 150.00 |
|  | Per child and pensioners (vehicle included) | - | R 100.00 |
3. Half-year tickets:
- |  |   |   |         |
|--|---|---|---------|
|  | Per adult                                   | - | R270.00 |
|  | Per child and pensioners (vehicle included) | - | R190.00 |
4. Year tickets:
- |  |   |   |          |
|--|---|---|----------|
|  | Per adult                                   | - | R 390.00 |
|  | Per child and pensioners (vehicle included) | - | R 270.00 |

5. Entrance fee for boats, towing vehicle and trailer included:
 

|           |   |          |
|-----------|---|----------|
| Per day   | - | R 120.00 |
| Monthly   | - | R 350.00 |
| Half year | - | R 650.00 |
| Annual    | - | R 970.00 |
  
6. Lease of braai shelter, per day or per occasion
 

|   |          |
|---|----------|
| - | R 280.00 |
|---|----------|
  
7. Entrance fees for water-related sports activities  
For members of recognized sports clubs:
 

Daily entrance fee:

|                          |   |         |
|--------------------------|---|---------|
| Per adult                | - | R 20.00 |
| Per child and Pensioners | - | R 10.00 |
| Per boat                 | - | R 50.00 |
| Per vehicle              | - | R 10.00 |

Seasonal tickets:

|                          |   |          |
|--------------------------|---|----------|
| Per adult                | - | R 200.00 |
| Per child and Pensioners | - | R 100.00 |
| Per boat                 | - | R 300.00 |
| Per vehicle              | - | R 100.00 |
  
8. Entrance fee for organized groups of people
 

|                              |   |         |
|------------------------------|---|---------|
| Per adult                    | - | R 20.00 |
| Per child and elderly people | - | R 10.00 |
  
9. Lease of the facility per day:
 

|                      |   |             |
|----------------------|---|-------------|
| Fund raising events  | - | R 5,000.00  |
| Profit making events | - | R 15,000.00 |
  
10. Caravan per day per site, maximum 6 people
 

|   |          |
|---|----------|
| - | R 240.00 |
|---|----------|

 Rallies per day per site, minimum of 10 caravans
 

|   |          |
|---|----------|
| - | R 200.00 |
|---|----------|
  
11. Official Council functions as approved by the Manager: SRACLIS or his delegated official, in writing:
 

|   |       |
|---|-------|
| - | Free. |
|---|-------|

**C. Saul Tsotetsi Sport Centre**

1. Lease of the facilities per day: (Non profit making)
 

|  |                        |          |
|--|------------------------|----------|
| Sport Clubs, Schools, Churches, Big Hall | -                      | R 240.00 |
| Welfare Organizations, NGO's             | Small Halls Combined-  | R 120.00 |
| Tertiary Institutions                    | Small Halls Separately | R 70.00  |
|  | Conference Room        | R 60.00  |
| Others                                   | Big Hall               | R 650.00 |



- |  |                        |          |
|--|------------------------|----------|
|  | Small Halls Combined   | R 330.00 |
|  | Small Halls Separately | R 200.00 |
|  | Conference Room        | R 60.00  |
2. Lease of the facilities per day: (Profit making)
- |                                 |                        |            |
|---------------------------------|------------------------|------------|
| Sport Clubs, Schools, Churches, | Big Hall               | R 1,100.00 |
| Welfare Organizations, NGO's,   | Small Halls Combined   | R 600.00   |
| Tertiary Institutions.          | Small Halls Separately | R 330.00   |
|                                 | Conference Room        | R 200.00   |
- 
- |        |                        |            |
|--------|------------------------|------------|
| Others | Big Hall               | R 2,750.00 |
|        | Small Halls Combined   | R 1,650.00 |
|        | Small Halls Separately | R 1,100.00 |
|        | Conference Room        | R 650.00   |
3. Lease of one hall per month:
- |                   |            |
|-------------------|------------|
| Non-profit making | R 145.00   |
| Profit making     | R 1,480.00 |
4. Lease of the one hall for a period of one year:
- |                   |             |
|-------------------|-------------|
| Non-profit making | R 1,540.00  |
| Profit making     | R 15,000.00 |
5. Council related functions and projects, SAPS officially on duty, emergency services, support services and officially recognised events, subject to official approval by the Manager: SRACLIS or his delegated official in writing
- Free
6. Lease of gymnasium
- R 4,700.00 per year
7. Usage of kitchen
- R 300.00 per occasion

#### D. Community Halls

1. All community halls, excluding Rus-ter-Vaal and Roshnee community halls

Per day or occasion:

Non-profit making sport, recreational, arts, culture, social development, welfare and NGO's, Schools and churches- R 130.00

Profit making sport, recreational, arts, culture, social development, welfare and NGO's, Schools and churches- R 500.00

Private individuals, families, groups of people, organisations and institutions not having profit making in mind - R 275.00

Private individuals, families, groups of people, organisations and institutions having profit making in mind - R 1,000.00

Council programs, projects and functions or events officially supported by Council or any other activity approved by the Manager: SRACLIS or his delegated official in writing - Free

Lease of offices

|                |           |   |            |
|----------------|-----------|---|------------|
| (if available) | Per Month | - | R 250.00   |
|                | Per Year  | - | R 2,500.00 |

#### E. **Sport Facilities**

|                              | Bona fide sport organizations per day | Others: per day |
|------------------------------|---------------------------------------|-----------------|
| George Thabe Stadium         | R 250.00                              | R 6,000.00      |
| Cecil Oldridge Park (Soccer) | R 200.00                              | R 4,800.00      |
| Bophelong Stadium            | R 100.00                              | R 2,400.00      |
| Boipatong Stadium            | R 100.00                              | R 2,400.00      |
| Saul Tsotetsi                | R 150.00                              | R 3,600.00      |
| Sebokeng Zone 7 Stadium      | R 100.00                              | R 2,400.00      |
| All other Stadiums           | R 50.00                               | R 1,200.00      |

2. Council programs, projects and functions or events officially supported by Council or any other activity approved by the delegated official
- |        |      |
|--------|------|
| - Free | Free |
|--------|------|



**EMFULENI**  
**LOCAL MUNICIPALITY**

Vaal River City, the Cradle of Human Rights

**MUNICIPAL COURTS**  
**TARIFFS**  
**2014 / 2015**

## DIVISION MUNICIPAL COURTS

### INCREASING OF 2014/15 TARIFFS

| DESCRIPTION                          | CURRENT<br>TARIFFS | PROPOSED<br>TARIFFS | DIFFERENCE |
|--------------------------------------|--------------------|---------------------|------------|
| Provision of information per A4 page | R 21.00            | R 23.00             | R 2.00     |

#### Provision of information:

To retrieve information on process documentation, calculates to R23.00 as per proposed tariff per A4 page. On occasion, information is required by the offenders.



**EMFULENI**  
LOCAL MUNICIPALITY

Vaal River City, the Cradle of Human Rights

**ADVERTISING, INFORMAL  
TRADE & TOURISM SIGNAGE  
TARIFFS  
2014 / 2015**

## ADVERTISEMENT SIGNS

| DESCRIPTION  | PROPOSED TARIFF<br>2013/2014  | PROPOSED TARIFF<br>2014/2015  |
|--|---|---|
| <b>A. TEMPORARY ADVERTISEMENT SIGNS</b>  |   |   |
| 1. Banners for advertising functions/events per banner per 24 hours.   | R24.20  | R26.10  |
| 2. Estate Agent boards per annum per Estate Agency.  | R876.00   | R946.10   |
| 3.1 Posters to bodies that have as object the promotion of physical health of the community, to all registered welfare organizations.  | Dep: R15.70<br>Rental: R15.70<br>Total: R31.40                      | Dep: R17.00<br>Rental: R17.00<br>Total: R33.90                      |
| 3.2 Erection of self manufactured direction signs/advertisement boards per organisers event or function  | Dep; R37.50<br>Rental: R15.70<br>Total: R53.20                      | Dep; R40.50<br>Rental: R17.00<br>Total: R57.50                      |
| 4. Posters, advertisements referring to political meetings on self provided holders or posters and/or advertisements fixed to lamp posts   | R25.40  | R27.40  |
| <b>B. ADVERTISEMENT SIGNS</b>  | <b>PROPOSED TARIFF<br/>2013/2014</b>                                | <b>PROPOSED TARIFF<br/>2013/2014</b>                                |
| 1. Application for a sign of hoarding be paid in advance (for each sign of hoarding)   | R357.00   | R385.60   |
| 2. Signs on which advertisements of different organizations appear (per sign per organization)   | R357.00   | R385.60   |
| 3. Free standing advertisement signs on Council property (monthly tariffs)<br>(i) Single-sided advertisement sign:<br>The first m <sup>2</sup><br>The second m <sup>2</sup> and thereafter or part thereof<br>(ii) Double-sided signs on which identical advertisements appear:<br>The first m <sup>2</sup><br>The second m <sup>2</sup> and thereafter or part thereof<br>(iii) Signs on which advertisements of different organizations appear:<br>The first m <sup>2</sup> per organization<br>The second m <sup>2</sup> and thereafter or part thereof | R118.60<br>R31.50<br><br>R177.90<br>R46.00<br><br>R118.60<br>R31.50 | R128.10<br>R34.00<br><br>R192.10<br>R49.70<br><br>R128.10<br>R34.00 |
| 4. Mobile Signs  | R107.70   | R116.30   |
| 4.1 Aerial Signs per 24 hours or part thereof  |   |   |
| 4.2 Trailer Advertisements   |   |   |
| (i) Single sided trailer advertisements (monthly tariffs)  | R108.90   | R117.60   |
| The first m <sup>2</sup>   | R27.80  | R30.00  |
| The second m <sup>2</sup> and thereafter or part Thereof   |   |   |
| (ii) Double sided trailer advertisements on which identical advertisements appear (monthly tariffs)  | R163.30   | R176.40   |
| The first m <sup>2</sup>   | R39.90  | R43.10  |

|  |   |   |
|--|---|---|
| <p>The second m<sup>2</sup> and thereafter or part thereof</p> <p>(iii) Signs on trailers on which advertisements of different organizations appear: (monthly tariffs)</p> <p>The first m<sup>2</sup> per organization</p> <p>The second m<sup>2</sup> and thereafter or part thereof per organization</p>             | <p>R108.90</p> <p>R27.80</p>                              | <p>R117.60</p> <p>R30.00</p>                              |
| <p>5. Electronic Billboards</p> <p>5.1 On Council property: (Payable monthly)</p> <p>The first m<sup>2</sup></p> <p>The second m<sup>2</sup> thereafter or part thereof</p> <p>5.2 On private property (Payable monthly)</p> <p>The first m<sup>2</sup></p> <p>The second m<sup>2</sup> thereafter or part thereof</p> | <p>R187.50</p> <p>R62.90</p> <p>R151.20</p> <p>R38.70</p> | <p>R202.50</p> <p>R67.90</p> <p>R163.30</p> <p>R41.80</p> |
| <b>C. STREET PROJECTIONS</b>   |   |   |
| <p>1. Street columns and pillars (Veranda posts at Street level)</p> <p>Annually tariff per post</p>   | R25.40  | R27.40  |
| <p>2. Ground floor verandas</p> <p>Annually tariff per m<sup>2</sup></p>   | R16.90  | R18.30  |
| <p>3. Balconies (First floor and every floor higher up)</p> <p>Annually tariff per m<sup>2</sup></p>   | R15.70  | R17.00  |
| <p>4. Bay and display windows</p> <p>Annually tariff per m<sup>2</sup></p>   | R65.30  | R70.50  |
| <p>5. Other projection and construction (projections at or above pavement level, including foundation ground walls)</p> <p>Annually tariff per m<sup>2</sup></p>   | R25.40  | R27.40  |
| <b>D. ERECTION OF HOARDINGS/BUILDING MATERIALS ON STREET PORTION</b>   |   |   |
| <p>1. Building materials covering a Street portion payable monthly per m<sup>2</sup></p>   | R75.00  | R81.00  |
| <p>2. Erection of hoarding, fence, scaffolding and enclosure cover a Street portion payable monthly per m<sup>2</sup></p>  | R75.00  | R81.00  |
| <b>E. ERECTION OF FLAG POSTS</b>   |   |   |
| <p><b>1. On Council property:</b></p> <p>Per flag posts per month</p>  | R62.90  | R67.90  |
| <p>2. On private property:</p> <p>Per flag post (once off)</p>   | R62.90  | R67.90  |



## **INFORMAL TRADING**

| <b>DESCRIPTION</b>   | <b>PROPOSED TARIFF<br/>2013/2014</b> | <b>PROPOSED TARIFF<br/>2014/2015</b> |
|--|--------------------------------------|--------------------------------------|
| 1. General Goods   | R107.69                              | R116.00                              |
| 2. Hair dressing and perishable goods                                | R52.03                               | R56.00                               |
| 3. Lost permit and damaged permit replacement<br>Administration fees | R27.83                               | R30.00                               |
| 4. Impoundment fee   | R199.65                              | R216.00                              |

## **TOURISM SIGNAGE**

| <b>DESCRIPTION</b>                               | <b>PROPOSED TARIFF<br/>2013/2014</b> | <b>PROPOSED TARIFF<br/>2014/2015</b> |
|--|--------------------------------------|--------------------------------------|
| 1. Tourism Signage Application fee.              | R320.60                              | R346.30                              |
| 2. Provision of A4 Copies to the public per copy | R1.20                                | R1.30                                |
| 3. Provision of A3 Copies to the public per copy | R2.40                                | R2.60                                |



**EMFULENI**  
LOCAL MUNICIPALITY

Vaal River City, the Cradle of Human Rights

**TRAFFIC AND SECURITY FEES**  
**TARIFFS**  
**2014 / 2015**

## TRAFFIC AND SECURITY FEES TARIFFS 2014 / 2015

### INCREASE OF MISCELLANEOUS TARIFFS 2014-2015: TRAFFIC DIVISION

| DESCRIPTION   | TARIFF<br>2013/2014 | TARIFF<br>2014/2015 | INCREASE<br>APPROXIMATELY<br>8.00% |
|---|---------------------|---------------------|------------------------------------|
| Miscellaneous escort fees - Per hour or part thereof                                      | R199.65             | <b>R215.00</b>      | R15.35                             |
| Funeral escort per hour or part thereof   | R168.20             | <b>R181.00</b>      | R12.80                             |
| Providing of information per page   | R21.80              | <b>R23.00</b>       | R1.20                              |
| Letting of parking bays - Per bay/per day   | R37.50              | <b>R39.00</b>       | R1.50                              |
| Impounded vehicles  |                     |                     |                                    |
| 1) Hitching of the vehicle:<br>(Light motor vehicle up to 3500kg)                         | R283.10             | <b>R306.00</b>      | R22.90                             |
| (Heavy motor vehicle from 3501kg and above)   | R423.50             | <b>R457.00</b>      | R33.50                             |
| 2) Towing of the vehicle<br>(Light motor vehicle up to 3500kg)                            | R676.40             | <b>R731.00</b>      | R54.60                             |
| (Heavy motor vehicle from 3501kg and above)   | R1227.00            | <b>R1325.00</b>     | R.98.00                            |
| 3) Admin Fee (Tracing of owner)   | R145.00             | <b>R157.00</b>      | R12.00                             |
| 4) Storage Fee<br>(Light motor vehicle up to 3500kg) excluding the first<br>and last day) | R73.80              | <b>R80.00</b>       | R6.20                              |
| (Heavy motor vehicle from 3501kg and above excluding<br>the first and last day)           | R122.20             | <b>R132.00</b>      | R9.80                              |

#### **Miscellaneous/funeral escorts:**

Taking into account the increase in fuel, vehicle maintenance and salary adjustments that occurred without any increment. Miscellaneous escort fees are payable per hour or part thereof per Traffic Officer.

#### **Providing of information:**

To retrieve information on officer accident reports, calculates to R23.00 as per proposed tariff per page. Officer accident reports consist of four (4) pages, which amount to R 92.00 per accident report. On occasion, only part of the information is required by attorneys.

#### **Letting of parking bays:**

The current tariff of R38.60 per day for the letting of parking bays is still according to the current parking meter fees.

#### **Impounded vehicles:**

Problems are experienced when a vehicle is found abandoned, when vehicles are parked causing obstruction for other traffic and vehicles parked on sidewalks endangering pedestrians. The Council however is not in possession of a tow-in vehicle and the Traffic & Security Division must make use of private companies to render these services.

**INCREASE OF MISCELLANEOUS TARIFFS 2014-2015: SECURITY DIVISION****PROPOSED TARIFFS FOR THE IMPOUNDING OF DISPOSABLE, PERISHABLE AND NON-PERISHABLE GOODS**

| <b>DESCRIPTION</b>   | <b>TARIFFS<br/>2013/2014</b> | <b>TARIFFS<br/>2014/2015</b> | <b>INCREASE<br/>APPROXIMATELY<br/>8.00%</b> |
|--|------------------------------|------------------------------|---|
| Impoundment fees for perishable goods  | R181.50                      | <b>R196.00</b>               | <b>R14.50</b>                               |
| Impoundment fees for non- perishable goods   | R121.00                      | <b>R131.00</b>               | <b>R10.00</b>                               |
| Impoundment fees for fixed structures and objects to form such structure   | R242.00                      | <b>R261.00</b>               | <b>R19.00</b>                               |
| Storage fee per day<br>(Storage fees on perishable/non-perishable goods will be calculated from the second day of impoundment)       | R60.50                       | <b>R65.00</b>                | <b>R4.50</b>                                |
| Heavy and big permanent structures<br>Structure with mass > 3500kg in weight<br>Higher than 2m<br>And bigger than 2x3 <sup>2</sup> m | R2420.00                     | <b>R2614.00</b>              | <b>R194.00</b>                              |



**EMFULENI**  
LOCAL MUNICIPALITY

Vaal River City, the Cradle of Human Rights

**PROPERTY SECTION AND  
DEVELOPMENT  
PLANNING FEES TARIFFS  
2014 / 2015**

## PROPERTY SECTION AND DEVELOPMENT PLANNING FEES TARIFFS 2014 / 2015

|     |   | 2013/14 | 2014/15 |
|-----|---|---------|---------|
| 1.  | Administration fees (New applications for the selling and leasing of Council property for business purposes, any profitable associations including profitable day care centres and access control applications) | R2924   | R3157   |
| 2.  | Administration fees (New applications for the selling and leasing of Council property for residential, church, educational registered at GDE, welfare purposes and registered non-profitable organizations)     | R1269   | R1371   |
| 3.  | Site notices – alienation and closing of Council properties   | R906    | R978    |
| 4.  | Tender documents for selling of Council land with a value exceeding R50 000   | R237    | R256    |
| 5.  | Requests for Deeds Enquiry per property   | R23     | R25     |
| 6.  | Administration fees (renewal of lease agreements)   | R150    | R162    |
| 7.  | Impoundment fee: Illegal Structures   | R2000   | R2160   |
| 8.  | Short term uses (Circus, exhibitions, concerts)<br>Maximum period of 5 days   | R5000   | R5400   |
| 9.  | NGO (Job creation – other than agricultural projects) tariff per year   | R600    | R648    |
| 10. | NGO (Job creation agricultural projects) tariff per year  | R600    | R648    |



**EMFULENI**  
LOCAL MUNICIPALITY

Vaal River City, the Cradle of Human Rights

# **LAND USE MANAGEMENT TARIFFS**

**2014 / 2015**



## TOWN PLANNING TARIFFS 2014/ 2015

To determine the fees payable in terms of the Vereeniging Town Planning Scheme 1992, the Vanderbijlpark Town Planning Scheme 1987, the Peri-Urban Draft Town Planning Scheme 1975 and the Malelane Town Planning Scheme, 1972 (Ord 15 on Townships and Town Planning 1986 and Ord 20 on Division of Land 1986).

The following Land Use Management Fees be increased with **8.00%** and approved for the **2014/2015** financial year:

|           |  | <b>FROM<br/>2013 /<br/>2014</b> | <b>TO<br/>2014 / 2015</b> |
|-----------|--|---------------------------------|---------------------------|
|           | <b>LAND USE MANAGEMENT FEES:</b>   |                                 |                           |
| <b>1.</b> | <b>TOWN PLANNING SCHEMES</b>   |                                 |                           |
| 1.1       | <b>Consent Uses:</b><br>* In terms of Clause 12 & 19 of the Vanderbijlpark Town Planning Scheme, 1987<br>* In terms of Clause 31 of the Vereeniging Town Planning Scheme, 1992<br>* In terms of the Peri-Urban Scheme, 1975<br>* In terms of the Malelane Scheme, 1972 | R 943.00                        | R 1,018.00                |
| 1.2       | Consent use in terms of a Town Planning Scheme <b>simultaneously</b> with any other land use application PER ERF   | R 943.00                        | R 1,018.00                |
| 1.3       | In terms of provisions of VEREENIGING Town Planning Scheme for <b>relaxation of building line</b> provision or approval of encroachment on building restriction area   | R 509.00                        | R 550.00                  |
| 1.4       | In terms of provisions of Town Planning Scheme for <b>extension of time in terms of any approval granted by Council</b>  | R 943.00                        | R 1,018.00                |
| 1.5       | Submission of Site Development Plans   | R 1,000.00                      | R 1,080.00                |
| 1.6       | Consent of the Administrator (Section 20(1) - Regulation 42 applications   | R 897.00                        | R 969.00                  |
| 1.7       | Amendment of conditions on which consent was given by Council in terms of Section 20(1)  | R 943.00                        | R 1,018.00                |
| <b>2</b>  | <b>APPLICATIONS IN TERMS OF THE TOWN PLANNING AND TOWNSHIPS ORDINANCE, 1986 (ORDINANCE 15 OF 1986)</b>   |                                 |                           |
| 2.1.1     | <b>(Excluding proclamation fees) :</b><br>* Rezoning of ONE property (section 56(1)(a)   | R 1,760.00                      | R 1,901.00                |
| 2.1.2     | * Rezoning of every property <b>additional</b> to first property PER ERF (see point in 2.1 above) <b>NOTE:</b> properties must be adjacent to each other)  | R 608.00                        | R 657.00                  |
| 2.2       | Rezoning of <b>Council Property</b> (Section 28) <b>(Excluding proclamation fees)</b>  | R 2,567.00                      | R 2,772.00                |
| 2.3       | Establishment of Township (section 96(2)(b) <b>(Excluding advertising and proclamation fees)</b>   | R 5,825.00                      | R 6,291.00                |
| 2.4       | Amendment of township application (section 96(4))  | R 3,574.00                      | R 3,860.00                |

|          |   | <b>FROM<br/>2013 /<br/>2014</b> | <b>TO<br/>2014 / 2015</b> |
|----------|---|---------------------------------|---------------------------|
|          | <b>LAND USE MANAGEMENT FEES:</b>  |                                 |                           |
| 2.5      | Extension of boundaries of an approved township (section 88(1))   | R<br>5,345.00                   | R 5,773.00                |
| 2.6      | Preparation of Town Planning Scheme (section 125(3))  | R<br>19,551.00                  | R 21,115.00               |
| 2.7      | Application for Council's reasons (section 56(9), 20(1))  | R 943.00                        | R 1,018.00                |
| 2.8      | Application in terms of the provision of section 62 or 63 of the Ordinance for the revoking of an approved scheme or the revoking of a provision in an approved scheme  | R<br>2,433.00                   | R 2,628.00                |
| <b>3</b> | <b>SUBDIVISION AND CONSOLIDATION</b>  |                                 |                           |
| 3.1      | <b>In terms of the Town Planning and Townships Ordinance, 1986 (Ordinance 15 of 1986)</b>   |                                 |                           |
| 3.1.1    | Subdivision of erven (section 92(1)(a))   | R<br>1,000.00                   | R 1,080.00                |
| 3.1.2    | Consolidation of erven (section 92 (1)(b))  | R 653.00                        | R 705.00                  |
| 3.1.3    | Withdrawal of an approval of an application for the subdivision or consolidation of erven, the amendment of the conditions on which the consolidation or subdivision was approved or an amendment of the approved consolidation or subdivision plan (sections 92(4)(a), 92(4)(c)) | R 389.00                        | R 420.00                  |
| 3.2      | <b>In terms of the DIVISION OF LAND ORDINANCE, 1986, Ordinance 20 of 1986:</b>  |                                 |                           |
| 3.2.1    | Subdivision Rural Areas ( <i>Excluding advertisement fees</i> )   | R<br>1,940.00                   | R 2,095.00                |
| 3.2.2    | Amendment of the application for Subdivision (section 17(3))  | R 289.00                        | R 312.00                  |
| 3.2.3    | Correction notices in terms of Town Planning Legislation  | R<br>1,613.00                   | R 1,742.00                |
| <b>4</b> | <b>IN TERMS OF THE REMOVAL OF RESTRICTIONS ACT, 1996 (ACT 3 OF 1996)</b>  |                                 |                           |
| 4.1      | Application for removal of restrictions   | R 600.00                        | R 600.00                  |
| 4.2      | <b>Simultaneous</b> amendment, suspension of removal of condition in title deed and amendment of Town Planning Scheme   | R<br>2,000.00                   | R 2,000.00                |
| 4.3      | Consent or permission of controlling authority or any other functionary as set out in terms of Section 2(1), if not requested simultaneous with any other land use application  | R 600.00                        | R 600.00                  |
| <b>5</b> | <b>ADVERTISING AND INSPECTION FEES:</b>   |                                 |                           |
| 5.1      | Fees payable to Council per hearing and inspection B(c)   | R<br>1,488.00                   | R 1,607.00                |
| 5.2      | Notices given in newspapers and official gazette  | R<br>4,037.00                   | R 4,360.00                |
| <b>6</b> | <b>ISSUING OF CERTIFICATES AND FURNISHING OF INFORMATION PERTAINING TO TOWN PLANNING MATTERS</b>  |                                 |                           |

|          |  | <b>FROM<br/>2013 /<br/>2014</b> | <b>TO<br/>2014 / 2015</b> |
|----------|--|---------------------------------|---------------------------|
|          | <b>LAND USE MANAGEMENT FEES:</b>   |                                 |                           |
| 6.1      | General Town Planning information or any extraction from Town Planning Scheme, (size A4)   | R 65.00                         | R 70.00                   |
| 6.2      | Zoning Certificates / Liquor Board   | R 109.00                        | R 118.00                  |
| 6.3      | Furnishing of a town planning scheme   | R 109.00                        | R 118.00                  |
| 6.4      | Furnishing of any town planning scheme information in respect of any property, <u>per copy</u>   | R 109.00                        | R 118.00                  |
| 6.5      | Issuig of CD of Spatial Development Framework Plan   | R 109.00                        | R 118.00                  |
| 6.6      | Copies of Sectional Title Plans, <u>per copy</u>   | R 65.00                         | R 70.00                   |
| 6.7      | Furnishing, in writing, in accordance with the records of Council, of any information not provided for these tariffs relating to properties situated within the Emfuleni Municipal Council's jurisdiction, including the search for the name or address or both of the owners, according to written enquiry in the manner determined by the Municipal Manager from time to time, <u>per copy</u> | R 65.00                         | R 70.00                   |
| 6.8      | Inspection of any deed, document or diagram or any relative particulars, including the issuing of a printout, <u>per copy</u>  | R 65.00                         | R 70.00                   |
| 6.9      | Any certificate, information, extract from or perusal of a document or record for which no explicit provision has been made in terms of these tariffs, <u>per copy</u>   | R 109.00                        | R 118.00                  |
| <b>7</b> | <b>APPLICATIONS SUBMITTED IN TERMS OF THE LESS FORMAL TOWNSHIP ESTABLISHMENT ACT (ACT 113 OF 1991) AND THE BLACK COMMUNITIES ACT (ACT 4 OF 1984)</b>   |                                 |                           |
| 7.1      | Rezoning of an erf   | R 820.00                        | R 886.00                  |
| 7.2      | Establishment of a township  | R 820.00                        | R 886.00                  |
| 7.3      | Consent of Council   | R 943.00                        | R 1,018.00                |
| 7.4      | Subdivision of erven   | R 820.00                        | R 886.00                  |
| 7.5      | Consolidation of erven   | R 490.00                        | R 529.00                  |
| <b>8</b> | <b>GIS Maps</b>  |                                 |                           |
| 8.1      | A4 SG Diagram Black & White  | R 8.00                          | R 9.00                    |
| 8.2      | A4 Locality Map Black & White  | R 12.00                         | R 13.00                   |
| 8.3      | A4 Locality Map Colour   | R 15.00                         | R 16.00                   |
| 8.4      | A3 Locality Map Black & White  | R 17.00                         | R 18.00                   |
| 8.5      | A3 Locality Map Colour   | R 22.00                         | R 24.00                   |
| 8.6      | A2 Map Colour  | R 71.00                         | R 77.00                   |
| 8.7      | A1 Map Colour  | R 115.00                        | R 124.00                  |
| 8.8      | A0 Map Colour  | R 159.00                        | R 172.00                  |
| 8.9      | <b>Aireal photos (NEW)</b>   |                                 |                           |
| 8.9.1    | Per CD   | R 50.00                         | R 54.00                   |
| 8.9.2    | A0 Areal Map   | R 250.00                        | R 270.00                  |
| 8.9.3    | A1 Areal Map   | R 200.00                        | R 216.00                  |
| 8.9.4    | A2 Areal Map   | R 150.00                        | R 162.00                  |



**EMFULENI**  
**LOCAL MUNICIPALITY**

Vaal River City, the Cradle of Human Rights

**HEALTH & SOCIAL  
DEVELOPMENT  
TARIFFS**

**2013 / 2014**

## HEALTH AND SOCIAL DEVELOPMENT TARIFFS 2014 / 2015

### PRIMARY HEALTH CARE

| DESCRIPTION   | LAST REVIEWED | TARIFF<br>2013/ 2014                                 | TARIFF<br>2014/ 2015 | DIFFERENCE |
|---|---------------|--|----------------------|------------|
| <b>Family Planning<br/>for Industries</b><br>Please cancel these tariffs from<br>1 July 2014 – as family planning<br>is now a free service in line with<br>the PHC CORE PACKAGE of<br>the National Health Department. | 2013          | R 717.50<br>the 1st hour                             | <b>R 775.00</b>      | R57.50     |
|   |               | R 510.60<br>every additional<br>hour or part thereof | <b>R 551.00</b>      | R40.40     |
|   |               | R 20.60<br>patient for<br>consumables                | <b>R 22.00</b>       | R 1.40     |

### ENVIRONMENTAL HEALTH

| DESCRIPTION   | LAST REVIEWED | TARIFF<br>2013/ 2014 | TARIFF<br>2014/ 2015 | DIFFERENCE |
|---|---------------|----------------------|----------------------|------------|
| Regulation fee  | 2013          | R 43.50              | <b>R 47.00</b>       | R 3.50     |
| Application fee   |               | R 228.70             | <b>R 247.00</b>      | R 18.30    |
| Provisional certificate of<br>competence                          | 2013          | R 453.80             | <b>R 490.00</b>      | R 36.20    |
| Certificate of competence fee                                     | 2013          | R1 081.70            | <b>R 1 168.00</b>    | R 86.30    |
| <b>2) Trade Licenses:</b>   |               |                      |                      |            |
| 2.1 Food preparation<br>premises                                  | 2013          | R 69.00              | <b>R 75.00</b>       | R 6.00     |
|   |               |                      |                      |            |
| 2.2.1 One pool table and<br>one pinball/<br>Electronic machine    | 2013          | R 69.00              | <b>R 75.00</b>       | R 6.00     |
| 2.2.2 Two or more pool<br>tables/ pinball/<br>electronic machines | 2013          | R 69.00              | <b>R 75.00</b>       | R 6.00     |
| 2.3 Conduct the business<br>of adult premises                     | 2013          | R 69.00              | <b>R 75.00</b>       | R 6.00     |

| DESCRIPTION                                | LAST REVIEWED | TARIFF<br>2013/ 2014 | TARIFF<br>2014/ 2015 | DIFFERENCE |
|--|---------------|----------------------|----------------------|------------|
| <b>2.4 Hawking</b>                         |               |                      |                      |            |
| 2.4.1 Meals/barbers/<br>fruit & Vegetables | 2013          | R 56.90              | <b>R 61.00</b>       | R 4.10     |
| 2.4.2 General                              | 2013          | R 113.70             | <b>R 122.80</b>      | R 9.10     |
| <b>3. Street Eyes</b>                      |               | R 683.70             | <b>R 738.39</b>      | R 54.69    |
| <b>4. Pest Control</b>                     |               |                      |                      |            |
| 4.1 Bees                                   | 2013          | R 174.20             | <b>R 188.13</b>      | R 13.93    |
| 4.2 Ants/cockroaches                       | 2013          | R 204.50             | <b>R 221.00</b>      | R 16.50    |
| 4.3 Call out fee                           | 2013          | R 411.40             | <b>R 444.00</b>      | R 32.60    |

### **BIOKINETIC CLINIC**

| DESCRIPTION                               | LAST REVIEWED | TARIFF<br>2013/ 2014 | TARIFF<br>2014/ 2015 | DIFFERENCE |
|---|---------------|----------------------|----------------------|------------|
| <b>All clients:</b>                       |               |                      |                      |            |
| Joining fee                               | 2013          | R 271.00             | <b>R 293.00</b>      | R 22.00    |
| Retest after 3 months                     | 2013          | R 171.80             | <b>R 186.00</b>      | R 14.20    |
| Retest with E.C.G.<br>after 4 months      | 2013          | R 271.00             | <b>R 293.00</b>      | R 22.00    |
| Consultations                             | 2013          | R 101.60             | <b>R 110.00</b>      | R 8.40     |
| <b>Clients under the age of 60 years:</b> |               |                      |                      |            |
| Twice per week                            | 2013          | R 144.00             | <b>R 156.00</b>      | R 12.00    |
| Five times per week                       | 2013          | R 202.00             | <b>R 218.00</b>      | R 16.00    |
| <b>Clients above the age of 60 years:</b> |               |                      |                      |            |
| Twice per week                            | 2013          | R 101.60             | <b>R 110.00</b>      | R 8.40     |
| Five times per week                       | 2013          | R 144.00             | <b>R 156.00</b>      | R 12.00    |
| <b>Family packages</b>                    |               |                      |                      |            |
| Joining fee                               | 2013          | R 204.50             | <b>R 221.00</b>      | R 16.50    |
| Retest after 3 months                     | 2013          | R 129.50             | <b>R 140.00</b>      | R 10.50    |
| Retest with E.C.G.<br>after 4 months      | 2013          | R 204.50             | <b>R 221.00</b>      | R 16.50    |
| Consultations                             | 2013          | R 77.40              | <b>R 84.00</b>       | R 6.60     |
| <b>Clients above the age of 18 years</b>  |               |                      |                      |            |
| Twice per week                            | 2013          | R 1 213.60           | <b>R 1 311.00</b>    | R 97.40    |
| Five times per week                       | 2013          | R 1 818.60           | <b>R 1 964.00</b>    | R 145.40   |
| <b>Clients under the age of 18 years</b>  |               |                      |                      |            |
| Twice per week                            | 2013          | R 607.40             | <b>R 656.00</b>      | R 48.60    |
| Five times per week                       | 2013          | R 849.40             | <b>R 917.00</b>      | R 67.60    |

| DESCRIPTION                          | LAST REVIEWED | TARIFF<br>2013/ 2014 | TARIFF<br>2014/ 2015 | DIFFERENCE |
|--------------------------------------|---------------|----------------------|----------------------|------------|
| <b>Councilors and Staff members</b>  |               |                      |                      |            |
| Joining fee                          | 2013          | R 136.70             | <b>R 148.00</b>      | R 11.30    |
| Retest after 3 months                | 2013          | R 84.70              | <b>R 91.00</b>       | R 6.30     |
| Retest with E.C.G.<br>after 4 months | 2013          | R 136.70             | <b>R 148.00</b>      | R 11.30    |
| Consultations                        | 2013          | R 49.60              | <b>R 54.00</b>       | R 4.40     |
| Five times per week                  | 2013          | R 101.60             | <b>R 110.00</b>      | R 8.40     |





**EMFULENI**  
**LOCAL MUNICIPALITY**

Vaal River City, the Cradle of Human Rights

# **SUNDRY TARIFFS**

## **2014 / 2015**

## SUNDRY TARIFFS (FINANCE)

| DETAIL OF TARIFF  | TARIFF<br>2013 / 2014  | TARIFF<br>2014 / 2015   | DIFFERENCE   |
|---|--|---|--|
| 1. Applications for lists of all new consumers  | R 335.20   | <b>R 362.00</b>   | R 26.80  |
| 2. Applications for lists of addresses of owners and consumers:<br>* Per area<br>* All areas<br>[List of all areas are only available on a CD]  | R 613.80<br>R 2985.10  | <b>R 662.90</b><br><b>R 3223.90</b>   | R 49.10<br>R 238.80  |
| 3. Labels with names and addresses of owners and consumers:<br>* Per area<br>* All areas  | R 1323.70  | <b>R 1429.60</b>  | R 105.90   |
| 4. Search fees:<br><br>4.1 Summary of accounts or looking up of other debtors Information:<br>- Per hour or part thereof<br>- Per hour for additional hour or part Thereof. [Request must be in writing]<br>4.2 Copy of an accident report compiled by traffic division<br>4.3 Furnishing of information such as ( Per case) Request must be in writing.<br>- Names or addresses of owners / occupier of property<br>- Owners of vehicle<br>- Valuation of property:<br>4.4 Furnishing of information relating to names and addresses of persons involved in accidents.[Request must be in writing] | R 101.60<br><br>R 65.30<br>R 82.30<br><br>R 24.20<br><br><br>R 82.30 | <b>R 109.70</b><br><br><b>R 70.50</b><br><b>R 88.90</b><br><br><b>R 26.10</b><br><br><br><b>R 88.90</b> | R 8.10<br><br>R 5.20<br>R 6.60<br><br>R 1.90<br><br><br>R 6.60 |
| 5. Endorsement on declaration of buyer forms  | R 24.20  | <b>R 26.10</b>  | R 1.50   |
| 6. Valuation certificates   | R 38.70  | <b>R 41.80</b>  | 3.10   |
| 7. Valuation roll:<br>* Copy per area<br>* Copy for all the areas<br>[List of all areas are only available on a CD]   | R 617.10<br>R 2 989.90   | <b>R 666.50</b><br><b>R 3 229.10</b>  | R 49.40<br>R 239.20  |
| 8. Clearance certificates:<br>* Electronic clearance certificate<br>* Manual applications<br>* Certificate  | R 140.00<br>R 200.00<br>R5.00  | <b>R 151.20</b><br><b>R216.00</b><br><b>R5.40</b>   | R 11.20<br>R16.00<br>R0.40                                     |
| 9. Requests for Deeds Enquiry of Property or Properties Per Property  | R24.20   | <b>R26.10</b>   | R1.90  |
| 10. Service charges - Water<br>- <b>Electricity (Refer to the approved electricity tariffs)</b>   | R 53.70  | <b>R 58.00</b>  | R 4.30   |

| DETAIL OF TARIFF   | TARIFF<br>2013 / 2014                          | TARIFF<br>2014 / 2015  | DIFFERENCE                             |
|--|--|--|--|
| 11. Credit Control Actions<br>(a) Disconnections and reconnection of electricity & water supply<br>- Urban areas<br>- Plot areas<br>- Business areas<br>[Also refer to item 16.1 of electrical tariffs]  | R533.60<br>R533.60<br>Cost +10%                | <b>R576.30</b><br><b>R576.30</b><br><b>Cost +10%</b>                       | R42.70<br>R42.70                       |
| 12. Credit Control Actions (All areas)<br>(a) Warning/final notices (Consumers who did not settle amounts levied or due to Municipality)<br>[Also refer to item 16.2 of electrical tariffs]              | R55.70   | <b>R60.20</b>  | R4.50                                  |
| 13. Consumer Deposits: Owner<br>13.1 Residential Properties and Town Houses<br>Water<br>Electricity [Refer to item 23.5.1.1 of electrical tariffs]   | R 784.10<br>R 1 727.90                         | <b>R 846.80</b><br><b>R 1 866.10</b>                                       | R 62.70<br>R 138.20                    |
| 14. Consumer Deposits: Tenants<br>14.1 Residential Properties and Town Houses<br>Water<br>Electricity ( <b>Refer to the approved electricity tariffs</b> )   | R 1 168.40                                     | <b>R 1 261.90</b>  | R 93.50                                |
| 15. Consumer Deposits: Owner<br>15.1 Flats<br>Electricity ( <b>Refer to the approved electricity tariffs</b> )   | R 1 043.00                                     | <b>R 1 126.40</b>  | R83.40                                 |
| 16. Consumer Deposits: Tenants<br>16.1 Flats<br>Electricity ( <b>Refer to the approved electricity tariffs</b> )   | R 1 325.00                                     | <b>R 1 431.00</b>  | R 106.00                               |
| 17. Deposits: Pre-paid<br>17.1 Service charges-Water   | R 784.10<br>R 53.70                            | <b>R 846.80</b><br><b>R 58.00</b>  | R 62.70<br>R 4.30                      |
| 18. Consumer Deposits: Small Holdings (Owner)<br>18.1 Water<br>18.2 Service charges Water<br>18.3 Electricity ( <b>Refer to the approved electricity tariffs</b> )<br>18.4 Service charges Electricity   | R891.80<br>R 53.70<br>R1 369.70<br>R 59.50     | <b>R963.10</b><br><b>R 58.00</b><br><b>R1 479.30</b><br><b>R 64.30</b>     | R71.30<br>R 4.30<br>R 109.60<br>R 4.80 |
| 19. Consumer Deposits: Small Holdings (Tenants)<br>19.1 Water<br>19.2 Service charges-Water<br>19.3 Electricity ( <b>Refer to the approved electricity tariffs</b> )<br>19.4 Service charges Electricity | R 1 176.10<br>R 53.70<br>R 2 468.40<br>R 59.50 | <b>R 1 270.20</b><br><b>R 58.00</b><br><b>R 2 665.90</b><br><b>R 64.30</b> | R 94.10<br>R4.30<br>R197.50<br>R 4.80  |

| DETAIL OF TARIFF  | TARIFF<br>2013 / 2014 | TARIFF<br>2014 / 2015     | DIFFERENCE |
|---|-----------------------|---------------------------|------------|
| 20. Special Requests (All areas)  |                       |                           |            |
| 20.1 Final readings   | Cost + 10%            | <b>Cost + 10%</b>         |            |
| 20.2 Follow up readings   | Cost + 10%            | <b>Cost + 10%</b>         |            |
| 20.3 No light complaints (Also refer to the approved electricity tariffs)   | Cost + 10%            | <b>Cost + 10%</b>         |            |
| 20.4 Special instructions (Also refer to the approved Electricity tariffs)  | Cost + 10%            | <b>Cost + 10%</b>         |            |
| 21. Tampering of meters (All areas)   |                       |                           |            |
| 21.1 Tampering of meters (incident report)  | Cost + 10%            | <b>Cost + 10%</b>         |            |
| 22. Testing of meters:  |                       |                           |            |
| 22.1 Electricity (Refer to the approved electricity tariffs)  |                       |                           |            |
| 22.2 Water  | Cost + 10%            | <b>Cost + 10%</b>         |            |
| 23. Deposits: Water<br>Erection of Buildings  | R 4 239.80            | <b>R 4 579.00</b>         | R339.20    |
| 24. Requests for copies of policies, by-laws, etc per page. See Library tariffs   | R 0.90                | <b>R 1.00</b>             | R 0.10     |
| 25. Reasons for decision of valuator (Section 53(2) of the Local Government: Municipal Property Act, Act No. 6 of 2004)   | R266.20 per Reason    | <b>R287.50 per Reason</b> | R 21.30    |
| 26. Interest on arrears   |                       |                           |            |
| Council charge a maximum interest rate based on the banks prime lending rate plus a percentage as approved by Council on a annual basis on all accounts in arrears, excluding accounts of state properties and that the rate be amended from the first day of the month in which the interest rate was changed. | 2%                    | <b>2%</b>                 |            |

All tariffs are subject to VAT were applicable.



**EMFULENI**  
LOCAL MUNICIPALITY

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**ASSESSMENT RATES  
TARIFFS  
2014 / 2015**

## PROPOSED PROPERTY LEVIES FOR 2014 / 2015

### DETERMINATION OF PROPERTY RATES LEVIES FOR THE 2014/2015 FINANCIAL YEAR

#### DETERMINATION OF PROPERTY RATES LEVIES FOR THE 2014/2015 FINANCIAL YEAR

1. In terms of Sections 2, 7, 8 and 14 of the Local Government: Municipal Property Rates Act 6 of 2004 ("the Act"), read with Sections 4(1)(c)(ii) and 11(3)(i) and 75A of the Local Government: Municipal Systems Act 32 of 2000, as amended, the following rates in the Rand **BE LEVIED** for the financial year 1 July 2014 to 30 June 2015, on the market value of property or on the market value of a right in property within the area of jurisdiction of the Council as appearing in the valuation roll, in respect of the various categories of properties set out below:

| Ref no | Category  | Rate Ratio | Rate in the Rand |
|--------|---|------------|------------------|
| 1      | Residential properties                                | 1:1        | 0.00972          |
| 2      | Undeveloped vacant residential properties             | 1:2        | 0.01944          |
| 3      | Business and Commercial properties                    | 1:2        | 0.01944          |
| 4      | Undeveloped vacant business and commercial properties | 1:2.5      | 0.02430          |
| 5      | Industrial properties                                 | 1:2.5      | 0.02430          |
| 6      | Undeveloped vacant industrial properties              | 1:3        | 0.02916          |
| 7      | Agricultural properties                               | 1:0.25     | 0.00243          |
| 8      | Vacant agricultural properties                        | 1:0.25     | 0.00243          |
| 9      | State-owned properties                                | 1:2        | 0.01944          |
| 10     | Vacant State-owned properties                         | 1:2.5      | 0.02430          |
| 11     | Protected areas                                       | 1:0        | 0.00             |
| 12     | Municipal properties                                  | 1:1        | 0.00972          |
| 13     | Public Service Infrastructure                         | 1:0.25     | 0.00243          |
| 14     | Public Benefit Organization Properties                | 1:0.25     | 0.00243          |
| 15     | Servitudes  | 1:0.25     | 0.00243          |
| 16     | Public monuments and memorials                        | 1:0        | 0.00             |
| 17     | Township title properties                             | 1:0        | 0.00             |
| 18     | State trust land                                      | 1:0        | 0.00             |
| 19     | Communal land   | 1:0        | 0.00             |
| 20     | Exclusive use area used for business purposes         | 1:2        | 0.01944          |
| 21     | Exclusive use area used for residential purposes      | 1:1        | 0.00972          |
| 22     | Exclusive use area used for industrial                | 1:2.5      | 0.02430          |

|    |                                       |         |      |
|----|---------------------------------------|---------|------|
|    | purposes                              |         |      |
| 23 | Properties used for multiple purposes | Per use |      |
| 24 | Place of worship and / or vicarage    | 1:0     | 0.00 |

2. Rates to be levied shall become due and payable in twelve equal installments on fixed days for twelve consecutive months, being on or before the 7<sup>th</sup> day of every month, following the month in which it has been levied or the due date as per municipal statement, whichever is the earlier;
3. Exemptions, reductions and rebates are granted to certain categories of property usage and/or property owners as defined in the Property Rates Policy. The following categories of property usage and/or property owners as defined in Section 10 of the Municipal Property Rates Policy qualify for exemptions, rebates and reductions:

### 3.1 Exemptions:

The following categories of property are exempted from rates:-

- (a) The following types of property owned by or vested in the Council are exempt from rates:
  - (i) Public service infrastructure owned by the Council or a service provider, including Public service infrastructure vested in the Council.
  - (ii) Refuse tip sites;
  - (iii) Municipal burial grounds and adjacent public open space within the burial ground precinct and municipal crematoria;
  - (iv) Property used for the provision of public parks and zoned as Public open space and includes undeveloped municipal property which is for the purposes of this Policy deemed to be public open space;
  - (v) Property used for cultural, sporting and recreational facilities other than property subject to a registered lease and
  - (vi) Municipal housing schemes.
- (b) Residential Properties:

The first R15 000 of the market value of a property assigned in the valuation roll or supplementary valuation roll of a municipality to a category determined by the Municipality.

### 3.2 Reductions:

- (a) Residential Properties:
  - (i) In addition to the impermissible rates as referred to in Section 17(1)(h) of the Act a further R135 000 reduction on the market value of a property will be granted.
- (b) All properties categorized as undeveloped vacant residential properties:
  - (i) A reduction on the first R40 000 of the market value of a property will be granted.



### 3.3 Rebates:

In terms of section 15 of the Local Government: Municipal Property Rates Act,

(a) Residential Properties:

The municipality grants an rebate of 30% on the cent in the rand to all residential properties.

(b) All state owned properties (excluding properties falling in the category for Public Benefit Organization properties) as defined in the Rates Policy.

The municipality grants an rebate of 20% on the cent in the rand to all state owned properties.

(c) Rebates to pensioners, disabled and/or medically unfit as well as owners of poor households in respect of all properties used for residential purposes (Indigent households are addressed in Indigent Policy):-

(i) A rebate based on the gross monthly income may be granted in addition to the rebates mentioned in (a) above to registered owners of residential properties who qualify according to the gross monthly household income of all persons normally residing on that property as highlighted in xiii.

(ii) To qualify for the rebate a property owner must:

- \* Be a natural person;
- \* Be the registered owner of the property;
- \* Occupy the property as his her normal residence on a full time basis;
- \* Complete a prescribed application form obtainable from the Municipality.
- \* Obtain written confirmation from the municipality that such application was successful.

(iii) The following shall also apply:-

- \* If the residence is vacated or the applicant passes away or an applicant reaches the age of 60 during the year, the rebate shall be calculated pro rate as from such date;
- \* Submission of following the documentation as proof:
  - Copy of Identification document;

- Pension card;
  - Bank statements for last three months or other official financial proof of income as may be requested and
  - Payslip for the last three months;
- (iv) Additional rebates are only applicable to applicants whose municipal accounts are paid in full;
- (v) Medical unfit persons who have not been declared unfit by a pension fund must submit the necessary proof that they have been declared unfit for daily work related activities together with supporting evidence from two registered medical physicians;
- (vi) Disabled persons who have been declared disabled must submit the necessary proof that they have been declared unfit for daily work related activities together with supporting evidence from two registered medical physicians;
- (vii) Applications who meet all the criteria may receive the rebate from date of receipt of the application;
- (viii) The rebate will be valid until the end of the financial year, and applications must be submitted annually;
- (ix) If applicant owns other properties for which a market related rental or any other non market rental is obtained the rental will form part of the gross monthly household income;
- (x) If the permitted use of a property in this category changes during a financial year, any rebate is forfeited from the date of approval by the Council of such change;
- (xi) Pensioners must be 60 years and older;
- (xii) Additional rebates be suspended if the applicant does not comply with point (ii) to (xi) mentioned above and
- (xiii) The gross monthly household income levels and rebates are set out in the table hereunder (% rebate will be on rates payable):

| <b>Gross monthly household income</b> | <b>% Rate rebate</b> |
|---------------------------------------|----------------------|
| R0.00 to Indigent threshold           | 100%                 |
| Indigent threshold to R4 770.00       | 90%                  |
| More than R4 770.00 to R5 300.00      | 80%                  |
| More than R5 300.00 to R5 830.00      | 70%                  |
| More than R5 830.00 to R6 360.00      | 60%                  |

|                                  |     |
|----------------------------------|-----|
| More than R6 360.00 to R6 890.00 | 50% |
| More than R6 890.00 to R7 420.00 | 40% |
| More than R7 420.00 to R7 950.00 | 30% |
| More than R7 950.00 to R8 480.00 | 20% |
| More than R8 480.00 to R9010.00  | 10% |

(d) Development incentives of properties

The following will apply:-

A 50% rate rebate on the rate payable will be applicable if the following criteria are met:-

1. All applicants must complete a standard application form obtainable from the Municipality and must declare under oath that:
  - (i) Building plans have already been submitted to the Municipality for approval but not yet approved due to a delay on the side of the Municipality; or
  - (ii) Building plans have been approved by the Municipality and construction has already started; or
  - (iii) Building plans were submitted but development is not possible due to:
    - \* Municipal services not available to commence with development (Water, electricity and sanitation, etc);
    - \* The fact that the Municipality has not yet approved the applications for example re-zoning, township applications, etc.
2. Rebates will only be applicable:
  - (i) If the standard application is approved;
  - (ii) For a 12 months period where after the applicant must re-apply;
3. In the event that the property is sold prior to completion of development the new owner must inform the Municipality and re-apply accordingly;
4. The Municipality reserves the right to refuse or reverse any rebate if the details submitted in the application are incomplete, incorrect, or false.

5. Unregistered erven (Township title properties) shall not be rateable until first registration takes place or a certificate of registered title has been issued by the Registrar of Deeds.

- (e) All application for indigency will be dealt with in accordance to Council's approved indigent policy.
- (f) An owner of a property situated within an area affected by a disaster within the meaning of the Disaster Management Act 2002, (Act 57 of 2002), shall be entitled to an exemption, rebate and/or reduction in rates in respect of such affected property, as determined or recommended by National or Provincial Government and as adopted by the Council.
- (g) On application property owned by a public benefit organization and used for any specified public benefit activity listed in item 1 (welfare and humanitarian), item 2 (health care), and item 4 (education and development) of part 1 of the Ninth Schedule to the Income Tax Act will be granted an rebate on the general rate in line with the latest promulgated rate ratio's (1:0.25).
- (h) On application, owners of agricultural properties (used for bona fide farming purposes will be granted a rebate on the general rate that is in line with the promulgated rate ratio on agricultural properties in line with the latest promulgated rate ratio's (1:0.25).
- (i) Application on properties owned and primarily used as premises by a sports club for a *bona fide* sporting activity or activities which entails an activity involving physical exertion and skill in which an individual or team competes against another or others and which sports club is registered / affiliated to the relevant sport association or federation, shall be granted the same percentage rebate on the general rate as applicable to public benefit organization or a percentage as determine by Council during the annual budget, current rate ratio 1:0.25.
- (j) Applications on properties owned by juristic persons that fall under the ambit of the Housing Development Schemes for Retired Persons Act 65 of 1988 shall be granted the same rebate percentage rebate on the general rate as applicable to public benefit organization or a percentage as determined by

council during the annual budget, current rate ratio 1:0.25. The juristic person must pass the rebate benefit to registered holders of a right of occupation, failing which the council may apply full rating with retrospective effect to the date on which council applied the rebate.

- (k) Application on properties owned by an organization that fall under the ambit of the Non Profit Organization Act, 71 of 1997 shall be granted the same rebate percentage on the general rate as applicable to public benefit organization or a percentage as determined by Council during the annual budget preparations, current rate ratio 1:0.25. Must provide a tax clearance and through their financials show that the profits are used to the benefit of the Organization.
- 4. Interest will be charged per month or part thereof on all arrear assessment rates at the applicable interest rate as approved by Council from time to time.
- 5. Rates levies be published and communicated as set out in section 21 of the Local Government: Municipal Systems Act, Act No. 32 of 2000, as amended as well as in terms of budget process as set out in Chapter 4 of the Municipal Finance Management Act.
- 6. Rates levies be promulgated and displayed in line with Section 14 of the Local Government: Municipal Property Rates Act, Act No. 6 of 2004.



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**ELECTRICITY  
TARIFFS  
2014/2015**

| CATEGORY  | TYPE      | PROPOSED<br>TARIFF<br>01-Jul-10 | PERCENTAGE<br>INCREASE | PROPOSED<br>TARIFF<br>1-Jul-11 | PERCENTAGE<br>INCREASE | PROPOSED<br>TARIFF<br>1-Jul-12 | PERCENTAGE<br>INCREASE<br>1-Jul-12 | PROPOSED<br>TARIFF<br>1-Jul-13 |
|---|-----------|---------------------------------|------------------------|--------------------------------|------------------------|--------------------------------|------------------------------------|--------------------------------|
|   |           | <b>25.34%</b>                   |                        | <b>106.50%</b>                 |                        | <b>110.00%</b>                 |                                    | <b>110.00%</b>                 |
| Inspection and<br>testing of installations              | 14.1      |                                 |                        |                                |                        |                                |                                    |                                |
|   | 14.2      | R 298.33                        | 8.00%                  | R 317.72                       | 6.50%                  | R 349.49                       | 10.00%                             | R 384.44                       |
|   | 15.3      | R 298.33                        | 8.00%                  | R 317.72                       | 6.50%                  | R 349.49                       | 10.00%                             | R 384.44                       |
|   | 14.4 (a)  | R 178.51                        | 8.00%                  | R 190.11                       | 6.50%                  | R 209.12                       | 10.00%                             | R 230.04                       |
|   | 14.4 (b)  | R 206.06                        |                        | R 206.06                       | 0.00%                  | R 226.67                       | 10.00%                             | R 249.33                       |
| Reconnection of<br>electricity                          | 15.1.1    | R 376.02                        | 8.00%                  | R 400.46                       | 6.50%                  | R 440.51                       | 10.00%                             | R 484.56                       |
|   | 15.2      | R 39.22                         | 8.01%                  | R 41.77                        | 6.50%                  | R 45.95                        | 10.00%                             | R 50.54                        |
| Meter Readings  | 16        | R 74.87                         | 8.00%                  | R 79.74                        | 6.50%                  | R 87.71                        | 10.00%                             | R 96.48                        |
| Testing of meters                                       | 17.1      | R 240.86                        | 8.00%                  | R 256.52                       | 6.50%                  | R 282.17                       | 10.00%                             | R 310.38                       |
|   | 17.2.1    | R 489.06                        | 8.00%                  | R 520.85                       | 6.50%                  | R 572.93                       | 10.00%                             | R 630.23                       |
| Complaints  | 18.1      | R 134.49                        | 8.00%                  | R 143.23                       | 6.50%                  | R 157.56                       | 10.00%                             | R 173.31                       |
|   | 18.2      | R 163.83                        | 8.00%                  | R 174.48                       | 6.50%                  | R 191.93                       | 10.00%                             | R 211.12                       |
| Service Charge:   |           | R 44.74                         | 15.91%                 | R 54.00                        | 20.70%                 | R 59.96                        | 11.03%                             | R 65.95                        |
| Additional charge                                       | 19.9      | R 35.00                         | 20.69%                 | R 42.00                        | 20.00%                 | R 46.63                        | 11.03%                             | R 51.30                        |
| Testing of cables,<br>switchgear, et cetera             | 20.1      | R 954.00                        | 8.04%                  | R 1,016.01                     | 6.50%                  | R 1,117.61                     | 10.00%                             | R 1,229.37                     |
|   | 20.2      | R 447.00                        | 7.88%                  | R 476.06                       | 6.50%                  | R 523.66                       | 10.00%                             | R 576.03                       |
| Automatic Vending<br>Machine Cards                      | 21.1      | R 22.00                         | 7.96%                  | R 23.43                        | 6.50%                  | R 25.77                        | 10.00%                             | Discontinue                    |
|   | 21.2      | R 60.00                         | 8.16%                  | R 63.90                        | 6.50%                  | R 70.29                        | 10.00%                             | R 25.00                        |
| <b>Network<br/>contribution<br/>charges</b>             | <b>23</b> | <b>R/kVA</b>                    |                        | <b>R/kVA</b>                   |                        | <b>R/kVA</b>                   |                                    | <b>R/kVA</b>                   |
| At an 88kV intake<br>station                            | 23.1      | R 38.00                         | 19.23%                 | R 38.00                        | 0.00%                  | R 44.00                        | 15.79%                             | R 39.00                        |
| At 11kV at an<br>88/11kV station                        | 23.2      | R 746.00                        | 595.76%                | R 746.00                       | 0.00%                  | R 794.00                       | 6.43%                              | R 836.00                       |
| At 11kV downstream<br>of an 88/11kV station             | 23.3      | R 976.00                        | 653.09%                | R 1,133.00                     | 16.09%                 | R 1,438.00                     | 26.92%                             | R 1,544.00                     |
| At low voltage  | 23.4      | R 1,429.00                      | 470.03%                | R 1,590.00                     | 11.27%                 | R 2,081.00                     | 30.88%                             | R 2,205.00                     |
| Average estimated<br>cost for electrical<br>connections | 24        |                                 |                        |                                |                        |                                |                                    |                                |

#### DEPOSITS

| CATEGORY                                     | TYPE          | PROPOSED<br>TARIFF<br>39,995.00 | PERCENTAGE<br>INCREASE | PROPOSED<br>TARIFF<br>39,995.00 | PERCENTAGE<br>INCREASE | PROPOSED<br>TARIFF<br>39,995.00 | PERCENTAGE<br>INCREASE | PROPOSED<br>TARIFF<br>R 39,995.00 |
|--|---------------|---------------------------------|------------------------|---------------------------------|------------------------|---------------------------------|------------------------|-----------------------------------|
| <b>OWNERS OF:</b>                            | <b>22.5.1</b> | 22.55%                          |                        | 20.38%                          |                        | 11.03%                          |                        | 10.00%                            |
| Residential<br>properties and town<br>houses | 22.5.1.1      | R 1,186.00                      | 15.03%                 | R 1,427.67                      | 20.38%                 | R 1,585.14                      | 11.03%                 | R 1,743.66                        |
| Flats  | 22.5.1.2      | R 716.00                        | 14.93%                 | R 862.00                        | 20.39%                 | R 957.08                        | 11.03%                 | R 1,052.79                        |
| Small Holdings                               | 22.5.1.3      | R 940.00                        | 15.06%                 | R 1,132.00                      | 20.43%                 | R 1,256.86                      | 11.03%                 | R 1,382.55                        |
| <b>TENANTS OF:</b>                           | <b>22.5.2</b> |                                 |                        |                                 |                        |                                 |                        |                                   |
| Residential<br>properties and town<br>houses | 22.5.2.1      | R 1,695.00                      | 14.99%                 | R 2,040.00                      | 20.35%                 | R 2,265.01                      | 11.03%                 | R 2,491.51                        |
| Flats  | 22.5.2.2      | R 910.00                        | 15.19%                 | R 211.87                        | -76.72%                | R 444.93                        | 110.00%                | R 489.42                          |
| Small Holdings                               | 22.5.2.3      | R 1,695.00                      | 14.99%                 | R 2,041.00                      | 20.41%                 | R 2,266.12                      | 11.03%                 | R 2,492.73                        |



**SPECIAL CONTRACTS : 8.**  
**NIGHT SAVE**  
**TARIFF 8.1**

| TARIFF 8.1                                      |           | 25.80%     |        | 15.90%     |        | 9.52%      |             | 7.30%      |        |
|---|-----------|------------|--------|------------|--------|------------|-------------|------------|--------|
|   | ITEM      |            |        |            |        |            |             |            |        |
| <u>SERVICE CHARGE (R/day)</u>                   |           | 2011       |        | 2012       |        | 2013       |             | 2014       |        |
| 0 to <100 kVA                                   | 8.1.1     | R 7.64     | 28.40% | R 8.79     | 15.05% | R 9.49     | 7.96%       | R 10.25    | 8.01%  |
| 100kVA to <500kVA                               | 8.1.1     | R 34.90    | 28.40% | R 40.14    | 15.01% | R 43.38    | 8.07%       | R 46.85    | 8.00%  |
| 500kVA to <1 MVA                                | 8.1.1     | R 107.38   | 28.41% | R 123.61   | 15.11% | R 133.50   | 8.00%       | R 144.18   | 8.00%  |
| >1 MVA  | 8.1.1     | R 107.38   | 28.41% | R 123.61   | 15.11% | R 133.50   | 8.00%       | R 144.18   | 8.00%  |
| Key Customer                                    | 8.1.1     | R 2,104.29 | 28.41% | R 2,422.28 | 15.11% | R 2,616.06 | 8.00%       | R 2,825.34 | 8.00%  |
|   |           |            |        |            |        |            |             |            |        |
| <u>ADMINISTRATION CHARGE (R/day)</u>            |           |            |        |            |        |            |             |            |        |
| 0 to <100 kVA                                   | 8.1.2     | R 1.68     | 28.24% | R 1.93     | 14.88% | R 2.08     | 7.77%       | R 2.25     | R 0.08 |
| 100kVA to <500kVA                               | 8.1.2     | R 9.78     | 28.35% | R 11.26    | 15.13% | R 12.16    | 7.99%       | R 13.13    | 7.98%  |
| 500kVA to <1 MVA                                | 8.1.2     | R 19.44    | 28.40% | R 22.38    | 15.12% | R 24.17    | 8.00%       | R 26.10    | 7.99%  |
| >1 MVA  | 8.1.2     | R 48.40    | 28.42% | R 55.71    | 15.10% | R 60.17    | 8.01%       | R 64.98    | 7.99%  |
| Key Customer                                    | 8.1.2     | R 67.20    | 28.42% | R 77.36    | 15.12% | R 83.55    | 8.00%       | R 90.23    | 8.00%  |
|   |           |            |        |            |        |            |             |            |        |
| <u>NETWORK CHARGE (R/kVA)</u>                   |           |            |        |            |        |            |             |            |        |
| NETWORK DEMAND CHARGE (R/kVA)                   | 8.1.3 (a) | R 16.35    | 28.44% | R 18.82    | 15.11% | R 20.23    | 7.49%       | R 21.85    | 8.01%  |
| NETWORK ACCESS CHARGE (R/kVA)                   | 8.1.3 (b) | R 8.63     | 28.42% | R 9.93     | 15.06% | R 10.67    | 7.45%       | R 11.52    | 7.97%  |
| TRANSMISSION NETWORK CHARGE                     | 8.1.3 (c) | R 4.30     | 28.36% | R 4.95     | 15.12% | R 5.35     | 8.08%       | R 5.78     | 8.04%  |
| EXCESS NETWORK ACCESS CHARGE(PENALTY)           | 8.1.4     |            |        |            |        | R 16.02    |             | R 17.30    | 7.99%  |
|   |           |            |        |            |        |            |             |            |        |
| <u>ACTIVE ENERGY (c/kWh)</u>                    |           |            |        |            |        |            |             |            |        |
| High Demand Season                              | 8.1.5     | 39.96      | 28.41% | 46.00      | 15.12% | 47.84      | 4.00%       | 51.67      | 8.01%  |
| Low Demand Season                               | 8.1.5     | 27.49      | 28.40% | 31.64      | 15.10% | 37.34      | 18.02%      | 40.33      | 8.01%  |
|   |           |            |        |            |        |            |             |            |        |
| <u>ENERGY DEMAND CHARGES (R/kVA)</u>            |           |            |        |            |        |            |             |            |        |
| High Demand Season                              | 8.1.6     | R 120.23   | 28.41% | R 138.40   | 15.11% | R 148.78   | 7.50%       | R 160.68   | 8.00%  |
| Low Demand Season                               | 8.1.6     | R 16.81    | 28.42% | R 19.35    | 15.11% | R 20.80    | 7.49%       | R 22.46    | 7.98%  |
|   |           |            |        |            |        |            |             |            |        |
| ELECTRIFICATION AND RURALSUBSIDY(c/kWh) (Large) | 8.1.7a    | 3.97       | 28.48% | 4.57       | 15.11% | 5.20       | 13.79%      | 5.62       | 8.08%  |
| ELECTRIFICATION AND RURALSUBSIDY(c/kWh) (Small) | 8.1.7b    | 6.95       | 28.47% | 8.00       | 15.11% | 5.20       | -35.00%     | 5.62       | 8.08%  |
| RELIABILITY CHARGE (c/kWh)                      | 8.1.8     |            |        |            |        | 0.26       | NEW ITEM    | 0.28       | 0.08   |
| AFFORDABILITY SUBSIDY CHARGE(c/kWh)             | 8.1.9     |            |        |            |        | 2.07       | NEW ITEM    | 2.24       | 8.21%  |
| ENVIROMENTAL LEVY (c/kWh)                       |           | 2.00       | 0.00%  | 3.50       | 75.00% | 0.00       | DISCONTINUE |            |        |

## SPECIAL CONTRACTS : 8.

## MEGAFLEX

## TARIFF 8.2

|   | ITEM      | Eskom plus |            |        | Eskom plus |            |        | Eskom plus |                   |                    | Eskom plus     |                   |              |
|---|-----------|------------|------------|--------|------------|------------|--------|------------|-------------------|--------------------|----------------|-------------------|--------------|
|   |           | 25.80%     | 5.00%      |        | 15.90%     | 5.00%      |        | 5.00%      |                   | 8.06%              | 5.00%          |                   |              |
|   |           | 2011       |            |        | 2012       |            |        | 2013       |                   |                    | 2014           |                   |              |
| <u>SERVICE CHARGE (R/day)</u>                   |           | Eskom      | Munic      |        | Eskom      | Munic      |        | Eskom      | Munic             |                    | Eskom          | Munic             |              |
| 0 to <100 kVA                                   |           | R 7.64     | R 8.02     | 28.37% | R 8.79     | R 9.23     | 15.08% | R 9.49     | <b>R 9.96</b>     | 7.96%              | R 10.25        | <b>R 10.77</b>    | 8.06%        |
| 100kVA to <500kVA                               |           | R 34.90    | R 36.65    | 28.42% | R 40.17    | R 42.18    | 15.08% | R 43.38    | <b>R 45.55</b>    | 7.99%              | R 46.85        | <b>R 49.19</b>    | 8.00%        |
| 500kVA to <1 MVA                                |           | R 107.38   | R 112.75   | 28.42% | R 123.61   | R 129.79   | 15.11% | R 133.50   | <b>R 140.18</b>   | 8.00%              | R 144.18       | <b>R 151.39</b>   | 8.00%        |
| >1 MVA  | 8.2.1     | R 107.38   | R 112.75   | 28.42% | R 123.61   | R 129.79   | 15.11% | R 133.50   | <b>R 140.18</b>   | 8.00%              | R 144.18       | <b>R 151.39</b>   | 8.00%        |
| Key Customer                                    | 8.2.1     | R 2,104.29 | R 2,209.50 | 28.41% | R 2,422.28 | R 2,543.39 | 15.11% | R 2,616.06 | <b>R 2,746.86</b> | 8.00%              | R 2,825.34     | <b>R 2,966.61</b> | 8.00%        |
|   |           |            |            |        |            |            |        |            |                   |                    |                |                   |              |
| <u>ADMINISTRATION CHARGE (R/day)</u>            |           |            |            |        |            |            |        |            |                   |                    |                |                   |              |
| 0 to <100 kVA                                   |           | R 1.68     | R 1.76     | 27.95% | R 1.93     | R 2.03     | 15.14% | R 2.08     | <b>R 2.18</b>     | 7.77%              | R 2.25         | <b>R 2.36</b>     | 8.06%        |
| 100kVA to <500kVA                               |           | R 9.78     | R 10.27    | 28.36% | R 11.26    | R 11.82    | 15.12% | R 12.16    | <b>R 12.77</b>    | 7.99%              | R 13.13        | <b>R 13.79</b>    | 7.98%        |
| 500kVA to <1 MVA                                |           | R 19.44    | R 20.41    | 28.39% | R 22.38    | R 23.50    | 15.13% | R 24.17    | <b>R 25.38</b>    | 8.00%              | R 26.10        | <b>R 27.41</b>    | 7.99%        |
| >1 MVA  | 8.2.2     | R 48.40    | R 50.82    | 28.42% | R 55.71    | R 58.50    | 15.10% | R 60.17    | <b>R 63.18</b>    | 8.01%              | R 64.98        | <b>R 68.23</b>    | 7.99%        |
| Key Customer                                    | 8.2.2     | R 67.20    | R 70.56    | 28.42% | R 77.36    | R 81.23    | 15.12% | R 83.55    | <b>R 87.73</b>    | 8.00%              | R 90.23        | <b>R 94.74</b>    | 8.00%        |
|   |           |            |            |        |            |            |        |            |                   |                    |                |                   |              |
| <u>NETWORK CHARGE (R/kVA)</u>                   |           |            |            |        |            |            |        |            |                   |                    |                |                   |              |
| NETWORK DEMAND CHARGE (R/kVA)                   | 8.2.3 (a) | R 16.35    | R 17.17    | 28.46% | R 18.82    | R 19.76    | 15.09% | R 20.23    | <b>R 21.24</b>    | 7.49%              | R 21.85        | <b>R 22.94</b>    | 8.01%        |
| NETWORK ACCESS CHARGE (R/kVA)                   | 8.2.3 (b) | R 8.63     | R 9.06     | 28.40% | R 9.93     | R 10.43    | 15.08% | R 10.67    | <b>R 11.20</b>    | 7.45%              | R 11.52        | <b>R 12.10</b>    | 7.97%        |
| TRANSMISSION NETWORK CHARGE                     | 8.2.3 (b) | R 4.30     | R 4.52     | 28.50% | R 4.95     | R 5.20     | 14.99% | R 5.35     | <b>R 5.62</b>     | 8.08%              | R 5.78         | <b>R 6.07</b>     | 8.04%        |
| EXCESS NETWORK ACCESS CHARGE(PENALTY)           | 8.2.4     |            |            |        |            |            |        | R 16.02    | <b>R 16.82</b>    |                    | <b>R 17.30</b> | <b>R 18.17</b>    | <b>7.99%</b> |
|   |           |            |            |        |            |            |        |            |                   |                    |                |                   |              |
| <u>TOU : High Demand Season</u>                 |           |            |            |        |            |            |        |            |                   |                    |                |                   |              |
| Peak  | 8.2.5     | 182.83     | 191.97     | 28.41% | 210.46     | 220.98     | 15.11% | 201.33     | <b>211.40</b>     | -4.34%             | 217.44         | <b>228.31</b>     | 8.00%        |
| Standard  | 8.2.5     | 47.52      | 49.90      | 28.41% | 54.70      | 57.44      | 15.10% | 60.99      | <b>64.04</b>      | 11.50%             | 65.87          | <b>69.16</b>      | 8.00%        |
| Off-peak  | 8.2.5     | 25.39      | 26.66      | 28.43% | 29.23      | 30.69      | 15.12% | 33.12      | <b>34.78</b>      | 13.31%             | 35.77          | <b>37.56</b>      | 8.00%        |
|   |           |            |            |        |            |            |        |            |                   |                    |                |                   |              |
| <u>TOU : Low Demand Season</u>                  |           |            |            |        |            |            |        |            |                   |                    |                |                   |              |
| Peak  | 8.2.5     | 51.04      | 53.59      | 28.40% | 58.78      | 61.72      | 15.17% | 65.68      | <b>68.96</b>      | 11.74%             | 70.93          | <b>74.48</b>      | 7.99%        |
| Standard  | 8.2.5     | 31.27      | 32.83      | 28.41% | 36.00      | 37.80      | 15.14% | 45.20      | <b>47.46</b>      | 25.56%             | 48.82          | <b>51.26</b>      | 8.01%        |
| Off-peak  | 8.2.5     | 21.87      | 22.96      | 28.40% | 25.17      | 26.43      | 15.11% | 28.68      | <b>30.11</b>      | 13.95%             | 30.97          | <b>32.52</b>      | 7.98%        |
|   |           |            |            |        |            |            |        |            |                   |                    |                |                   |              |
| <u>ELECTRIFICATION AND RURAL SUBSIDY(c/kWh)</u> | 8.2.7     | 3.97       | 4.17       | 28.53% | 4.57       | 4.80       | 0.15   | 5.20       | <b>5.46</b>       | 13.79%             | 5.62           | <b>5.90</b>       | 8.06%        |
| <u>REACTIVE ENERGY (c/kvarh)</u>                | 8.2.6     | 7.56       | 7.94       | 28.39% | 8.70       | 9.14       | 15.05% | 9.40       | <b>9.87</b>       | 8.05%              | 10.15          | <b>10.66</b>      | 7.98%        |
| <u>RELIABILITY CHARGE (c/kWh)</u>               | 8.2.8     |            |            |        |            |            |        | 0.26       | <b>0.27</b>       | <b>NEW ITEM</b>    | 0.28           | <b>0.29</b>       | 7.69%        |
| <u>AFFORABILITY SUBSIDY CHARGE(c/kWh)</u>       | 8.2.9     |            |            |        |            |            |        | 2.07       | <b>2.17</b>       | <b>NEW ITEM</b>    | 2.24           | <b>2.35</b>       | 8.21%        |
| <u>ENVIROMENTAL LEVY (c/kWh)</u>                |           | 2.00       | 2.00       | -4.76% | 3.50       | 3.50       | 75.00% | 0.00       | 0.00              | <b>DISCONTINUE</b> |                |                   |              |
|   |           |            |            |        |            |            |        |            |                   |                    |                |                   |              |

**SPECIAL CONTRACTS : 8.**  
**NIGHT SAVE**  
**TARIFF 8.1**

| TARIFF 8.1                                      |           | 25.80%     |        | 15.90%     |        | 9.52%      |             | 7.30%      |        |
|---|-----------|------------|--------|------------|--------|------------|-------------|------------|--------|
|   | ITEM      |            |        |            |        |            |             |            |        |
| <u>SERVICE CHARGE (R/day)</u>                   |           | 2011       |        | 2012       |        | 2013       |             | 2014       |        |
| 0 to <100 kVA                                   | 8.1.1     | R 7.64     | 28.40% | R 8.79     | 15.05% | R 9.49     | 7.96%       | R 10.25    | 8.01%  |
| 100kVA to <500kVA                               | 8.1.1     | R 34.90    | 28.40% | R 40.14    | 15.01% | R 43.38    | 8.07%       | R 46.85    | 8.00%  |
| 500kVA to <1 MVA                                | 8.1.1     | R 107.38   | 28.41% | R 123.61   | 15.11% | R 133.50   | 8.00%       | R 144.18   | 8.00%  |
| >1 MVA  | 8.1.1     | R 107.38   | 28.41% | R 123.61   | 15.11% | R 133.50   | 8.00%       | R 144.18   | 8.00%  |
| Key Customer                                    | 8.1.1     | R 2,104.29 | 28.41% | R 2,422.28 | 15.11% | R 2,616.06 | 8.00%       | R 2,825.34 | 8.00%  |
|   |           |            |        |            |        |            |             |            |        |
| <u>ADMINISTRATION CHARGE (R/day)</u>            |           |            |        |            |        |            |             |            |        |
| 0 to <100 kVA                                   | 8.1.2     | R 1.68     | 28.24% | R 1.93     | 14.88% | R 2.08     | 7.77%       | R 2.25     | R 0.08 |
| 100kVA to <500kVA                               | 8.1.2     | R 9.78     | 28.35% | R 11.26    | 15.13% | R 12.16    | 7.99%       | R 13.13    | 7.98%  |
| 500kVA to <1 MVA                                | 8.1.2     | R 19.44    | 28.40% | R 22.38    | 15.12% | R 24.17    | 8.00%       | R 26.10    | 7.99%  |
| >1 MVA  | 8.1.2     | R 48.40    | 28.42% | R 55.71    | 15.10% | R 60.17    | 8.01%       | R 64.98    | 7.99%  |
| Key Customer                                    | 8.1.2     | R 67.20    | 28.42% | R 77.36    | 15.12% | R 83.55    | 8.00%       | R 90.23    | 8.00%  |
|   |           |            |        |            |        |            |             |            |        |
| <u>NETWORK CHARGE (R/kVA)</u>                   |           |            |        |            |        |            |             |            |        |
| NETWORK DEMAND CHARGE (R/kVA)                   | 8.1.3 (a) | R 16.35    | 28.44% | R 18.82    | 15.11% | R 20.23    | 7.49%       | R 21.85    | 8.01%  |
| NETWORK ACCESS CHARGE (R/kVA)                   | 8.1.3 (b) | R 8.63     | 28.42% | R 9.93     | 15.06% | R 10.67    | 7.45%       | R 11.52    | 7.97%  |
| TRANSMISSION NETWORK CHARGE                     | 8.1.3 (c) | R 4.30     | 28.36% | R 4.95     | 15.12% | R 5.35     | 8.08%       | R 5.78     | 8.04%  |
| EXCESS NETWORK ACCESS CHARGE(PENALTY)           | 8.1.4     |            |        |            |        | R 16.02    |             | R 17.30    | 7.99%  |
|   |           |            |        |            |        |            |             |            |        |
| <u>ACTIVE ENERGY (c/kWh)</u>                    |           |            |        |            |        |            |             |            |        |
| High Demand Season                              | 8.1.5     | 39.96      | 28.41% | 46.00      | 15.12% | 47.84      | 4.00%       | 51.67      | 8.01%  |
| Low Demand Season                               | 8.1.5     | 27.49      | 28.40% | 31.64      | 15.10% | 37.34      | 18.02%      | 40.33      | 8.01%  |
|   |           |            |        |            |        |            |             |            |        |
| <u>ENERGY DEMAND CHARGES (R/kVA)</u>            |           |            |        |            |        |            |             |            |        |
| High Demand Season                              | 8.1.6     | R 120.23   | 28.41% | R 138.40   | 15.11% | R 148.78   | 7.50%       | R 160.68   | 8.00%  |
| Low Demand Season                               | 8.1.6     | R 16.81    | 28.42% | R 19.35    | 15.11% | R 20.80    | 7.49%       | R 22.46    | 7.98%  |
|   |           |            |        |            |        |            |             |            |        |
| ELECTRIFICATION AND RURALSUBSIDY(c/kWh) (Large) | 8.1.7a    | 3.97       | 28.48% | 4.57       | 15.11% | 5.20       | 13.79%      | 5.62       | 8.08%  |
| ELECTRIFICATION AND RURALSUBSIDY(c/kWh) (Small) | 8.1.7b    | 6.95       | 28.47% | 8.00       | 15.11% | 5.20       | -35.00%     | 5.62       | 8.08%  |
| RELIABILITY CHARGE (c/kWh)                      | 8.1.8     |            |        |            |        | 0.26       | NEW ITEM    | 0.28       | 0.08   |
| AFFORDABILITY SUBSIDY CHARGE(c/kWh)             | 8.1.9     |            |        |            |        | 2.07       | NEW ITEM    | 2.24       | 8.21%  |
| ENVIROMENTAL LEVY (c/kWh)                       |           | 2.00       | 0.00%  | 3.50       | 75.00% | 0.00       | DISCONTINUE |            |        |

## SPECIAL CONTRACTS : 8.

## MEGAFLEX

## TARIFF 8.2

|   | ITEM      | <u>Eskom plus</u> |            |        | <u>Eskom plus</u> |            |        | <u>Eskom plus</u> |                   |                    | <u>Eskom plus</u> |                   |              |
|---|-----------|-------------------|------------|--------|-------------------|------------|--------|-------------------|-------------------|--------------------|-------------------|-------------------|--------------|
|   |           | 25.80%            | 5.00%      |        | 15.90%            | 5.00%      |        | 5.00%             |                   |                    | 8.06%             | 5.00%             |              |
|   |           | 2011              |            |        | 2012              |            |        | 2013              |                   |                    | 2014              |                   |              |
| <u>SERVICE CHARGE (R/day)</u>                   |           | Eskom             | Munic      |        | Eskom             | Munic      |        | Eskom             | Munic             |                    | Eskom             | Munic             |              |
| 0 to <100 kVA                                   |           | R 7.64            | R 8.02     | 28.37% | R 8.79            | R 9.23     | 15.08% | R 9.49            | <b>R 9.96</b>     | 7.96%              | R 10.25           | <b>R 10.77</b>    | 8.06%        |
| 100kVA to <500kVA                               |           | R 34.90           | R 36.65    | 28.42% | R 40.17           | R 42.18    | 15.08% | R 43.38           | <b>R 45.55</b>    | 7.99%              | R 46.85           | <b>R 49.19</b>    | 8.00%        |
| 500kVA to <1 MVA                                |           | R 107.38          | R 112.75   | 28.42% | R 123.61          | R 129.79   | 15.11% | R 133.50          | <b>R 140.18</b>   | 8.00%              | R 144.18          | <b>R 151.39</b>   | 8.00%        |
| >1 MVA  | 8.2.1     | R 107.38          | R 112.75   | 28.42% | R 123.61          | R 129.79   | 15.11% | R 133.50          | <b>R 140.18</b>   | 8.00%              | R 144.18          | <b>R 151.39</b>   | 8.00%        |
| Key Customer                                    | 8.2.1     | R 2,104.29        | R 2,209.50 | 28.41% | R 2,422.28        | R 2,543.39 | 15.11% | R 2,616.06        | <b>R 2,746.86</b> | 8.00%              | R 2,825.34        | <b>R 2,966.61</b> | 8.00%        |
|   |           |                   |            |        |                   |            |        |                   |                   |                    |                   |                   |              |
| <u>ADMINISTRATION CHARGE (R/day)</u>            |           |                   |            |        |                   |            |        |                   |                   |                    |                   |                   |              |
| 0 to <100 kVA                                   |           | R 1.68            | R 1.76     | 27.95% | R 1.93            | R 2.03     | 15.14% | R 2.08            | <b>R 2.18</b>     | 7.77%              | R 2.25            | <b>R 2.36</b>     | 8.06%        |
| 100kVA to <500kVA                               |           | R 9.78            | R 10.27    | 28.36% | R 11.26           | R 11.82    | 15.12% | R 12.16           | <b>R 12.77</b>    | 7.99%              | R 13.13           | <b>R 13.79</b>    | 7.98%        |
| 500kVA to <1 MVA                                |           | R 19.44           | R 20.41    | 28.39% | R 22.38           | R 23.50    | 15.13% | R 24.17           | <b>R 25.38</b>    | 8.00%              | R 26.10           | <b>R 27.41</b>    | 7.99%        |
| >1 MVA  | 8.2.2     | R 48.40           | R 50.82    | 28.42% | R 55.71           | R 58.50    | 15.10% | R 60.17           | <b>R 63.18</b>    | 8.01%              | R 64.98           | <b>R 68.23</b>    | 7.99%        |
| Key Customer                                    | 8.2.2     | R 67.20           | R 70.56    | 28.42% | R 77.36           | R 81.23    | 15.12% | R 83.55           | <b>R 87.73</b>    | 8.00%              | R 90.23           | <b>R 94.74</b>    | 8.00%        |
|   |           |                   |            |        |                   |            |        |                   |                   |                    |                   |                   |              |
| <u>NETWORK CHARGE (R/kVA)</u>                   |           |                   |            |        |                   |            |        |                   |                   |                    |                   |                   |              |
| NETWORK DEMAND CHARGE (R/kVA)                   | 8.2.3 (a) | R 16.35           | R 17.17    | 28.46% | R 18.82           | R 19.76    | 15.09% | R 20.23           | <b>R 21.24</b>    | 7.49%              | R 21.85           | <b>R 22.94</b>    | 8.01%        |
| NETWORK ACCESS CHARGE (R/kVA)                   | 8.2.3 (b) | R 8.63            | R 9.06     | 28.40% | R 9.93            | R 10.43    | 15.08% | R 10.67           | <b>R 11.20</b>    | 7.45%              | R 11.52           | <b>R 12.10</b>    | 7.97%        |
| TRANSMISSION NETWORK CHARGE                     | 8.2.3 (b) | R 4.30            | R 4.52     | 28.50% | R 4.95            | R 5.20     | 14.99% | R 5.35            | <b>R 5.62</b>     | 8.08%              | R 5.78            | <b>R 6.07</b>     | 8.04%        |
| EXCESS NETWORK ACCESS CHARGE(PENALTY)           | 8.2.4     |                   |            |        |                   |            |        | R 16.02           | <b>R 16.82</b>    |                    | <b>R 17.30</b>    | <b>R 18.17</b>    | <b>7.99%</b> |
|   |           |                   |            |        |                   |            |        |                   |                   |                    |                   |                   |              |
| <u>TOU : High Demand Season</u>                 |           |                   |            |        |                   |            |        |                   |                   |                    |                   |                   |              |
| Peak  | 8.2.5     | 182.83            | 191.97     | 28.41% | 210.46            | 220.98     | 15.11% | 201.33            | <b>211.40</b>     | -4.34%             | 217.44            | <b>228.31</b>     | 8.00%        |
| Standard  | 8.2.5     | 47.52             | 49.90      | 28.41% | 54.70             | 57.44      | 15.10% | 60.99             | <b>64.04</b>      | 11.50%             | 65.87             | <b>69.16</b>      | 8.00%        |
| Off-peak  | 8.2.5     | 25.39             | 26.66      | 28.43% | 29.23             | 30.69      | 15.12% | 33.12             | <b>34.78</b>      | 13.31%             | 35.77             | <b>37.56</b>      | 8.00%        |
|   |           |                   |            |        |                   |            |        |                   |                   |                    |                   |                   |              |
| <u>TOU : Low Demand Season</u>                  |           |                   |            |        |                   |            |        |                   |                   |                    |                   |                   |              |
| Peak  | 8.2.5     | 51.04             | 53.59      | 28.40% | 58.78             | 61.72      | 15.17% | 65.68             | <b>68.96</b>      | 11.74%             | 70.93             | <b>74.48</b>      | 7.99%        |
| Standard  | 8.2.5     | 31.27             | 32.83      | 28.41% | 36.00             | 37.80      | 15.14% | 45.20             | <b>47.46</b>      | 25.56%             | 48.82             | <b>51.26</b>      | 8.01%        |
| Off-peak  | 8.2.5     | 21.87             | 22.96      | 28.40% | 25.17             | 26.43      | 15.11% | 28.68             | <b>30.11</b>      | 13.95%             | 30.97             | <b>32.52</b>      | 7.98%        |
|   |           |                   |            |        |                   |            |        |                   |                   |                    |                   |                   |              |
| <u>ELECTRIFICATION AND RURAL SUBSIDY(c/kWh)</u> | 8.2.7     | 3.97              | 4.17       | 28.53% | 4.57              | 4.80       | 0.15   | 5.20              | <b>5.46</b>       | 13.79%             | 5.62              | <b>5.90</b>       | 8.06%        |
| <u>REACTIVE ENERGY (c/kvarh)</u>                | 8.2.6     | 7.56              | 7.94       | 28.39% | 8.70              | 9.14       | 15.05% | 9.40              | <b>9.87</b>       | 8.05%              | 10.15             | <b>10.66</b>      | 7.98%        |
| <u>RELIABILITY CHARGE (c/kWh)</u>               | 8.2.8     |                   |            |        |                   |            |        | 0.26              | <b>0.27</b>       | <b>NEW ITEM</b>    | 0.28              | <b>0.29</b>       | 7.69%        |
| <u>AFFORDABILITY SUBSIDY CHARGE(c/kWh)</u>      | 8.2.9     |                   |            |        |                   |            |        | 2.07              | <b>2.17</b>       | <b>NEW ITEM</b>    | 2.24              | <b>2.35</b>       | 8.21%        |
| <u>ENVIROMENTAL LEVY (c/kWh)</u>                |           | 2.00              | 2.00       | -4.76% | 3.50              | 3.50       | 75.00% | 0.00              | 0.00              | <b>DISCONTINUE</b> |                   |                   |              |
|   |           |                   |            |        |                   |            |        |                   |                   |                    |                   |                   |              |

## SPECIAL CONTRACTS : 8.

## MINIFLEX

## TARIFF 8.3

| MINIFLEX<br>TARIFF 8.3                   |           | Eskom plus |            |        | Eskom plus |            |        | Eskom plus |            |             | Eskom plus |            |       |
|--|-----------|------------|------------|--------|------------|------------|--------|------------|------------|-------------|------------|------------|-------|
|  |           | 25.80%     | 5.00%      |        | 15.90%     | 5.00%      |        | 0.00%      | 5.00%      |             | 8.06%      | 5.00%      |       |
|  | ITEM      | 2011       |            |        | 2012       |            |        | 2013       |            |             | 2014       |            |       |
|  |           | Eskom      | Munic      |        | Eskom      | Munic      |        | Eskom      | Munic      |             | Eskom      | Munic      |       |
| SERVICE CHARGE (R/day)                   |           |            |            |        |            |            |        |            |            |             |            |            |       |
| 0 to <100 kVA                            |           | R 7.64     | R 8.02     | 28.37% | R 8.79     | R 9.23     | 15.08% | R 9.49     | R 9.96     | 7.96%       | R 10.25    | R 10.76    | 8.01% |
| 100kVA to <500kVA                        |           | R 34.90    | R 36.65    | 28.42% | R 40.17    | R 42.18    | 15.08% | R 43.38    | R 45.55    | 7.99%       | R 46.85    | R 49.19    | 8.00% |
| 500kVA to <1 MVA                         |           | R 107.38   | R 112.75   | 28.42% | R 123.61   | R 129.79   | 15.11% | R 133.50   | R 140.18   | 8.00%       | R 144.18   | R 151.39   | 8.00% |
| >1 MVA                                   | 8.3.1     | R 107.38   | R 112.75   | 28.42% | R 123.61   | R 129.79   | 15.11% | R 133.50   | R 140.18   | 8.00%       | R 144.18   | R 151.39   | 8.00% |
| Key Customer                             | 8.3.1     | R 2,104.29 | R 2,209.50 | 28.41% | R 2,422.28 | R 2,543.39 | 15.11% | R 2,616.06 | R 2,746.86 | 8.00%       | R 2,825.34 | R 2,966.61 | 8.00% |
|  |           |            |            |        |            |            |        |            |            |             |            |            |       |
| ADMINISTRATION CHARGE (R/day)            |           |            |            |        |            |            |        |            |            |             |            |            |       |
| 0 to <100 kVA                            |           | R 1.68     | R 1.76     | 27.95% | R 1.93     | R 2.03     | 15.14% | R 2.08     | R 2.18     | 7.77%       | R 2.25     | R 2.36     | 8.17% |
| 100kVA to <500kVA                        |           | R 9.78     | R 10.27    | 28.36% | R 11.26    | R 11.82    | 15.12% | R 12.16    | R 12.77    | 7.99%       | R 13.13    | R 13.79    | 7.98% |
| 500kVA to <1 MVA                         |           | R 19.44    | R 20.41    | 28.39% | R 22.38    | R 23.50    | 15.13% | R 24.17    | R 25.38    | 8.00%       | R 26.10    | R 27.41    | 7.99% |
| >1 MVA                                   | 8.3.2     | R 48.40    | R 50.82    | 28.42% | R 55.71    | R 58.50    | 15.10% | R 60.17    | R 63.18    | 8.01%       | R 64.98    | R 68.23    | 7.99% |
| Key Customer                             | 8.3.2     | R 67.20    | R 70.56    | 28.42% | R 77.36    | R 81.23    | 15.12% | R 83.55    | R 87.73    | 8.00%       | R 90.23    | R 94.74    | 8.00% |
|  |           |            |            |        |            |            |        |            |            |             |            |            |       |
| NETWORK CHARGE (R/kVA)                   |           |            |            |        |            |            |        |            |            |             |            |            |       |
| NETWORK DEMAND CHARGE (R/kVA)            | 8.3.3 (a) | R 0.00     | R 0.00     |        | R 0.00     | R 0.00     |        | R 4.53     | R 4.76     | NEW ITEM    | R 4.89     | R 5.13     | 7.95% |
| NETWORK ACCESS CHARGE (R/kVA)            | 8.3.3 (b) | R 12.93    | R 13.58    | 28.43% | R 14.88    | R 15.62    | 15.05% | R 16.00    | R 16.80    | 7.53%       | R 17.28    | R 18.14    | 8.00% |
| EXCESS NETWORK ACCESS CHARGE(PENALTY)    | 8.3.3 ©   |            |            |        |            |            |        | R 16.00    | R 16.80    |             | R 17.28    | R 18.14    | 8.00% |
|  |           |            |            |        |            |            |        |            |            |             |            |            |       |
| TOU : High Demand Season                 |           |            |            |        |            |            |        |            |            |             |            |            |       |
| Peak                                     | 8.3.4     | 190.44     | 199.96     | 28.41% | 219.22     | 230.18     | 15.11% | 201.33     | 211.40     | -8.16%      | 217.44     | 228.31     | 8.00% |
| Standard                                 | 8.3.4     | 55.15      | 57.91      | 28.41% | 63.48      | 66.65      | 15.10% | 60.99      | 64.04      | -3.92%      | 65.87      | 69.16      | 8.00% |
| Off-peak                                 | 8.3.4     | 25.39      | 26.66      | 28.43% | 29.23      | 30.69      | 15.12% | 33.12      | 34.78      | 13.31%      | 35.77      | 37.56      | 8.00% |
|  |           |            |            |        |            |            |        |            |            |             |            |            |       |
| TOU : Low Demand Season                  |           |            |            |        |            |            |        |            |            |             |            |            |       |
| Peak                                     | 8.3.4     | 58.68      | 61.61      | 28.39% | 67.55      | 70.93      | 15.12% | 65.68      | 68.96      | -2.77%      | 70.93      | 74.48      | 7.99% |
| Standard                                 | 8.3.4     | 38.88      | 40.82      | 28.39% | 44.76      | 47.00      | 15.13% | 45.20      | 47.46      | 0.98%       | 48.82      | 51.26      | 8.01% |
| Off-peak                                 | 8.3.4     | 21.87      | 22.96      | 28.40% | 25.17      | 26.43      | 15.11% | 28.68      | 30.11      | 13.95%      | 30.97      | 32.52      | 7.98% |
|  |           |            |            |        |            |            |        |            |            |             |            |            |       |
| ELECTRIFICATION AND RURAL SUBSIDY(c/kWh) | 8.3.6     | 3.97       | 4.17       | 28.53% | 4.57       | 4.80       | 15.07% | 5.20       | 5.46       | 13.79%      | 5.62       | 5.90       | 8.06% |
| REACTIVE ENERGY (c/kvarh)                | 8.3.5     | 3.30       | 3.47       | 28.59% | 3.80       | 3.99       | 0.15   | 4.10       | 4.31       | 7.89%       | 4.43       | 4.65       | 8.05% |
| RELIABILITY CHARGE (c/kWh)               | 8.3.7     |            |            |        |            |            |        | 0.26       | 0.27       | NEW ITEM    | 0.28       | 0.29       | 7.69% |
| AFFORABILITY SUBSIDY CHARGE(c/kWh)       | 8.3.8     |            |            |        |            |            |        | 2.07       | 2.17       | NEW ITEM    | 2.24       | 2.35       | 8.21% |
| ENVIROMENTAL LEVY (c/kWh)                |           | 2.00       | 2.00       | -4.76% | 3.50       | 3.50       | 75.00% | 0.00       | 0.00       | DISCONTINUE |            |            |       |

Time of Use tariff

| CATEGORY                       | TYPE  | ITEM IN<br>TARIFF OF<br>CHARGES | Proposed tarif | PERCENTAGE<br>CHANGE | Proposed Tariff | PERCENTAGE<br>INCREASE (Overall) | Proposed Tariff | PERCENTAGE INCREASE<br>(Overall) | Proposed Tariff | PERCENTAGE INCREASE<br>(Overall) |
|--------------------------------|---|---------------------------------|----------------|----------------------|-----------------|----------------------------------|-----------------|----------------------------------|-----------------|----------------------------------|
|                                |   |                                 | 01-Jul-11      | 01-Jul-11            | 01-Jul-12       | 01-Jul-12                        | 01-Jul-13       | 01-Jul-13                        | 01-Jul-14       | 01-Jul-14                        |
|                                |   |                                 | 25.34%         |                      | 10.40%          | 6.00%                            | 10.40%          | 6.00%                            | 7.98%           | 0.00%                            |
| Business & Industrial<br>> 1MW | Service charge                                | 3.5.1                           | R8,601.03      | 31.61%               | R10,183.79      | 18.40%                           | R11,917.48      | 17.02%                           | R12,868.22      | 7.98%                            |
|                                | Summer  |                                 |                |                      |                 |                                  |                 |                                  |                 |                                  |
|                                | Peak hours Energy                             | 3.5.2 (a)                       | 89.61          | 35.16%               | 106.10          | 18.40%                           | 124.16          | 17.02%                           | 134.07          | 7.98%                            |
|                                | Standard hours Energy (c/kWh)                 | 3.5.2 (b)                       | 54.91          | 33.43%               | 65.01           | 18.39%                           | 76.08           | 17.02%                           | 82.15           | 7.98%                            |
|                                | Off peak hours Energy (c/kWh)                 | 3.5.2 (c)                       | 38.39          | 31.62%               | 45.45           | 18.39%                           | 53.19           | 17.02%                           | 57.43           | 7.98%                            |
|                                | Network access charge 30 min (kW)             | 3.5.4                           | R31.99         | 31.57%               | R37.88          | 18.41%                           | 44.33           | 17.03%                           | 47.87           | 7.98%                            |
|                                | Maximum demand charge (Network Demand charge) | 3.5.3                           | R36.25         | 31.65%               | R42.92          | 18.40%                           | 50.23           | 17.02%                           | 54.23           | 7.98%                            |
|                                | Winter  |                                 |                |                      |                 |                                  |                 |                                  |                 |                                  |
|                                | Peak hours Energy (c/kWh)                     | 3.5.2 (a)                       | 292.91         | 36.30%               | 346.81          | 18.40%                           | 404.85          | 16.74%                           | 437.15          | 7.98%                            |
|                                | Standard hours Energy (c/kWh)                 | 3.5.2 (b)                       | 76.16          | 34.00%               | 90.17           | 18.40%                           | 105.52          | 17.02%                           | 113.94          | 7.98%                            |
|                                | Off peak hours Energy (c/kWh)                 | 3.5.2 (c)                       | 40.67          | 31.62%               | 48.15           | 18.39%                           | 56.35           | 17.02%                           | 60.84           | 7.98%                            |
|                                | Maximum demand charge (Network Access charge) | 3.5.4                           | R31.99         | 31.57%               | R 37.88         | 18.41%                           | R44.33          | 17.03%                           | R47.87          | 7.98%                            |
|                                | Maximum demand charge (Network Demand charge) | 3.5.3                           | R36.25         | 31.65%               | R 42.92         | 18.40%                           | R50.23          | 17.02%                           | R54.23          | 7.98%                            |
|                                | Excess network acces charge                   | 3.5.5 (New)                     | R14.14         |                      | R 16.64         | 17.68%                           | R19.47          | 17.02%                           | R21.03          | 7.98%                            |
|                                | Reactive energy charge                        | 3.5.6                           | 14.24          | 31.65%               | 16.76           | 17.70%                           | 19.61           | 17.02%                           | 21.18           | 7.98%                            |
| Miniflex tariff                | Service charge                                | 3.6.1                           | R1,479.51      | 31.24%               | R1,751.77       | 18.40%                           | R2,049.99       | 17.02%                           | R2,213.53       | 7.98%                            |
|                                | Summer  |                                 |                |                      |                 |                                  |                 |                                  |                 |                                  |
|                                | Peak hours Energy (c/kWh)                     | 3.6.2 (a)                       | 103.25         | 40.19%               | 121.53          | 17.70%                           | 142.22          | 17.02%                           | 153.57          | 7.98%                            |
|                                | Standard hours Energy (c/kWh)                 | 3.6.2 (b)                       | 68.44          | 40.28%               | 80.55           | 17.69%                           | 94.26           | 17.02%                           | 101.78          | 7.98%                            |
|                                | Off peak hours Energy (c/kWh)                 | 3.6.2 (c)                       | 38.50          | 32.84%               | 45.31           | 17.69%                           | 53.02           | 17.02%                           | 57.25           | 7.98%                            |
|                                | Winter  |                                 |                |                      |                 |                                  |                 |                                  | 0.00            |                                  |
|                                | Peak hours Energy (c/kWh)                     | 3.6.2 (a)                       | 304.69         | 38.66%               | 358.62          | 17.70%                           | 419.67          | 17.02%                           | 453.15          | 7.98%                            |
|                                | Standard hours Energy (c/kWh)                 | 3.6.2 (b)                       | 88.21          | 38.63%               | 103.82          | 17.70%                           | 121.49          | 17.02%                           | 131.19          | 7.98%                            |
|                                | Off peak hours Energy (c/kWh)                 | 3.6.2 (c)                       | 40.61          | 32.85%               | 47.80           | 17.70%                           | 55.94           | 17.02%                           | 60.40           | 7.98%                            |
|                                | Network access charge 30 min (kVA)            | 3.6.3                           | R32.31         | 32.87%               | R 38.03         | 17.70%                           | R44.50          | 17.02%                           | R48.05          | 7.98%                            |
|                                | Excess network acces charge                   | 3.6.4 (New)                     | R14.14         |                      | R 16.64         | 17.68%                           | R19.47          | 17.02%                           | R21.03          | 7.98%                            |
|                                | Reactive energy charge                        | 3.6.5                           | 8.22           | 32.79%               | 9.67            | 17.64%                           | 11.32           | 17.02%                           | 12.22           | 7.98%                            |

Time of Use tariff

| CATEGORY                       | TYPE  | ITEM IN<br>TARIFF OF<br>CHARGES | Proposed tariff | PERCENTAGE<br>CHANGE | Proposed Tariff | PERCENTAGE<br>INCREASE (Overall) | Proposed Tariff | PERCENTAGE INCREASE<br>(Overall) | Proposed Tariff | PERCENTAGE INCREASE<br>(Overall) |
|--------------------------------|---|---------------------------------|-----------------|----------------------|-----------------|----------------------------------|-----------------|----------------------------------|-----------------|----------------------------------|
|                                |   |                                 | 01-Jul-11       | 01-Jul-11            | 01-Jul-12       | 01-Jul-12                        | 01-Jul-13       | 01-Jul-13                        | 01-Jul-14       | 01-Jul-14                        |
|                                |   |                                 | 25.34%          |                      | 10.40%          | 6.00%                            | 10.40%          | 6.00%                            | 7.98%           | 0.00%                            |
| Business & Industrial<br>> 1MW | Service charge                                | 3.5.1                           | R8,601.03       | 31.61%               | R10,183.79      | 18.40%                           | R11,917.48      | 17.02%                           | R12,868.22      | 7.98%                            |
|                                | Summer  |                                 |                 |                      |                 |                                  |                 |                                  |                 |                                  |
|                                | Peak hours Energy                             | 3.5.2 (a)                       | 89.61           | 35.16%               | 106.10          | 18.40%                           | 124.16          | 17.02%                           | 134.07          | 7.98%                            |
|                                | Standard hours Energy (c/kWh)                 | 3.5.2 (b)                       | 54.91           | 33.43%               | 65.01           | 18.39%                           | 76.08           | 17.02%                           | 82.15           | 7.98%                            |
|                                | Off peak hours Energy (c/kWh)                 | 3.5.2 (c)                       | 38.39           | 31.62%               | 45.45           | 18.39%                           | 53.19           | 17.02%                           | 57.43           | 7.98%                            |
|                                | Network access charge 30 min (kW)             | 3.5.4                           | R31.99          | 31.57%               | R37.88          | 18.41%                           | 44.33           | 17.03%                           | 47.87           | 7.98%                            |
|                                | Maximum demand charge (Network Demand charge) | 3.5.3                           | R36.25          | 31.65%               | R42.92          | 18.40%                           | 50.23           | 17.02%                           | 54.23           | 7.98%                            |
|                                | Winter  |                                 |                 |                      |                 |                                  |                 |                                  |                 |                                  |
|                                | Peak hours Energy (c/kWh)                     | 3.5.2 (a)                       | 292.91          | 36.30%               | 346.81          | 18.40%                           | 404.85          | 16.74%                           | 437.15          | 7.98%                            |
|                                | Standard hours Energy (c/kWh)                 | 3.5.2 (b)                       | 76.16           | 34.00%               | 90.17           | 18.40%                           | 105.52          | 17.02%                           | 113.94          | 7.98%                            |
|                                | Off peak hours Energy (c/kWh)                 | 3.5.2 (c)                       | 40.67           | 31.62%               | 48.15           | 18.39%                           | 56.35           | 17.02%                           | 60.84           | 7.98%                            |
|                                | Maximum demand charge (Network Access charge) | 3.5.4                           | R31.99          | 31.57%               | R 37.88         | 18.41%                           | R44.33          | 17.03%                           | R47.87          | 7.98%                            |
|                                | Maximum demand charge (Network Demand charge) | 3.5.3                           | R36.25          | 31.65%               | R 42.92         | 18.40%                           | R50.23          | 17.02%                           | R54.23          | 7.98%                            |
|                                | Excess network acces charge                   | 3.5.5 (New)                     | R14.14          |                      | R 16.64         | 17.68%                           | R19.47          | 17.02%                           | R21.03          | 7.98%                            |
|                                | Reactive energy charge                        | 3.5.6                           | 14.24           | 31.65%               | 16.76           | 17.70%                           | 19.61           | 17.02%                           | 21.18           | 7.98%                            |
| Miniflex tariff                | Service charge                                | 3.6.1                           | R1,479.51       | 31.24%               | R1,751.77       | 18.40%                           | R2,049.99       | 17.02%                           | R2,213.53       | 7.98%                            |
|                                | Summer  |                                 |                 |                      |                 |                                  |                 |                                  |                 |                                  |
|                                | Peak hours Energy (c/kWh)                     | 3.6.2 (a)                       | 103.25          | 40.19%               | 121.53          | 17.70%                           | 142.22          | 17.02%                           | 153.57          | 7.98%                            |
|                                | Standard hours Energy (c/kWh)                 | 3.6.2 (b)                       | 68.44           | 40.28%               | 80.55           | 17.69%                           | 94.26           | 17.02%                           | 101.78          | 7.98%                            |
|                                | Off peak hours Energy (c/kWh)                 | 3.6.2 (c)                       | 38.50           | 32.84%               | 45.31           | 17.69%                           | 53.02           | 17.02%                           | 57.25           | 7.98%                            |
|                                | Winter  |                                 |                 |                      |                 |                                  |                 |                                  | 0.00            |                                  |
|                                | Peak hours Energy (c/kWh)                     | 3.6.2 (a)                       | 304.69          | 38.66%               | 358.62          | 17.70%                           | 419.67          | 17.02%                           | 453.15          | 7.98%                            |
|                                | Standard hours Energy (c/kWh)                 | 3.6.2 (b)                       | 88.21           | 38.63%               | 103.82          | 17.70%                           | 121.49          | 17.02%                           | 131.19          | 7.98%                            |
|                                | Off peak hours Energy (c/kWh)                 | 3.6.2 (c)                       | 40.61           | 32.85%               | 47.80           | 17.70%                           | 55.94           | 17.02%                           | 60.40           | 7.98%                            |
|                                | Network access charge 30 min (kVA)            | 3.6.3                           | R32.31          | 32.87%               | R 38.03         | 17.70%                           | R44.50          | 17.02%                           | R48.05          | 7.98%                            |
|                                | Excess network acces charge                   | 3.6.4 (New)                     | R14.14          |                      | R 16.64         | 17.68%                           | R19.47          | 17.02%                           | R21.03          | 7.98%                            |
|                                | Reactive energy charge                        | 3.6.5                           | 8.22            | 32.79%               | 9.67            | 17.64%                           | 11.32           | 17.02%                           | 12.22           | 7.98%                            |



Special Tariff for Large Consumers

| CATEGORY   | TYPE             | ITEM IN<br>TARIFF OF<br>CHARGES | Proposed tariff | PERCENTAGE<br>CHANGE | Proposed Tariff | PERCENTAGE<br>INCREASE (Overall) | Proposed Tariff | PERCENTAGE<br>INCREASE<br>(Overall) | Proposed Tariff | PERCENTAGE<br>INCREASE<br>(Overall) |
|--|------------------|---------------------------------|-----------------|----------------------|-----------------|----------------------------------|-----------------|-------------------------------------|-----------------|-------------------------------------|
|  |                  |                                 | 1-Jul-11        | 01-Jul-11            | 01-Jul-12       | 01-Jul-12                        | 01-Jul-13       | 01-Jul-13                           | 01-Jul-14       | R4                                  |
|  |                  |                                 |                 |                      | 11.70%          |                                  | 10.40%          |                                     | 7.98%           |                                     |
| Special Tariff<br>Business & Industrial<br>> 100A @ 400V | Basic            | 1.1.3                           | R 1,719.45      | 23.00%               | R 1,878.79      | 9.27%                            | R 2,074.19      | 10.40%                              | R 2,239.67      | 7.98%                               |
|  | Energy (c/kWh)   | 7.2(a)<br>(Summer)              | 44.33           | 19.85%               | 49.52           | 11.70%                           | 54.67           | 10.40%                              | 59.03           | 7.98%                               |
|  |                  | 7.2 (b)<br>(Winter)             | 61.64           | 22.37%               | 68.85           | 11.70%                           | 76.01           | 10.40%                              | 82.08           | 7.98%                               |
|  | kVA >100A @ 400V | 7.1.1                           | R 171.81        | 23.00%               | R 191.91        | 11.70%                           | R 211.87        | 10.40%                              | R 228.77        | 7.98%                               |
|  | kVA >100A > 400V | 7.1.2                           | R 163.38        | 23.00%               | R 182.50        | 11.70%                           | R 201.47        | 10.40%                              | R 217.55        | 7.98%                               |
|  |                  |                                 |                 |                      |                 |                                  |                 |                                     |                 |                                     |
|  |                  |                                 |                 |                      |                 |                                  |                 |                                     |                 |                                     |

**Part II**      **GENERAL CHARGES**

| CATEGORY  | TYPE      | PROPOSED<br>TARIFF<br>01-Jul-10 | PERCENTAGE<br>INCREASE | PROPOSED<br>TARIFF<br>1-Jul-11 | PERCENTAGE<br>INCREASE | PROPOSED<br>TARIFF<br>1-Jul-12 | PERCENTAGE<br>INCREASE<br>1-Jul-12 | PROPOSED<br>TARIFF<br>1-Jul-13 | PERCENTAGE<br>INCREASE<br>1-Jul-13 | PROPOSED<br>TARIFF<br>1-Jul-14 | PERCENTAGE<br>INCREASE<br>1-Jul-14 |
|---|-----------|---------------------------------|------------------------|--------------------------------|------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|------------------------------------|
|   |           | <b>25.34%</b>                   |                        | <b>106.50%</b>                 |                        | <b>110.00%</b>                 |                                    | <b>110.00%</b>                 |                                    | <b>107.98%</b>                 |                                    |
| Inspection and testing of installations           | 14.1      |                                 |                        |                                |                        |                                |                                    |                                |                                    |                                |                                    |
|   | 14.2      | R 298.33                        | 8.00%                  | R 317.72                       | 6.50%                  | R 349.49                       | 10.00%                             | R 384.44                       | 10.00%                             | R 415.12                       | 7.98%                              |
|   | 15.3      | R 298.33                        | 8.00%                  | R 317.72                       | 6.50%                  | R 349.49                       | 10.00%                             | R 384.44                       | 10.00%                             | R 415.12                       | 7.98%                              |
|   | 14.4 (a)  | R 178.51                        | 8.00%                  | R 190.11                       | 6.50%                  | R 209.12                       | 10.00%                             | R 230.04                       | 10.00%                             | R 248.39                       | 7.98%                              |
|   | 14.4 (b)  | R 206.06                        |                        | R 206.06                       | 0.00%                  | R 226.67                       | 10.00%                             | R 249.33                       | 10.00%                             | R 269.23                       | 7.98%                              |
| Reconnection of electricity                       | 15.1.1    | R 376.02                        | 8.00%                  | R 400.46                       | 6.50%                  | R 440.51                       | 10.00%                             | R 484.56                       | 10.00%                             | R 523.23                       | 7.98%                              |
|   | 15.2      | R 39.22                         | 8.01%                  | R 41.77                        | 6.50%                  | R 45.95                        | 10.00%                             | R 50.54                        | 10.00%                             | R 54.57                        | 7.98%                              |
| Meter Readings                                    | 16        | R 74.87                         | 8.00%                  | R 79.74                        | 6.50%                  | R 87.71                        | 10.00%                             | R 96.48                        | 10.00%                             | R 104.18                       | 7.98%                              |
| Testing of meters                                 | 17.1      | R 240.86                        | 8.00%                  | R 256.52                       | 6.50%                  | R 282.17                       | 10.00%                             | R 310.38                       | 10.00%                             | R 335.15                       | 7.98%                              |
|   | 17.2.1    | R 489.06                        | 8.00%                  | R 520.85                       | 6.50%                  | R 572.93                       | 10.00%                             | R 630.23                       | 10.00%                             | R 680.52                       | 7.98%                              |
| Complaints  | 18.1      | R 134.49                        | 8.00%                  | R 143.23                       | 6.50%                  | R 157.56                       | 10.00%                             | R 173.31                       | 10.00%                             | R 187.14                       | 7.98%                              |
|   | 18.2      | R 163.83                        | 8.00%                  | R 174.48                       | 6.50%                  | R 191.93                       | 10.00%                             | R 211.12                       | 10.00%                             | R 227.97                       | 7.98%                              |
| Service Charge:                                   | 19.9      | R 44.74                         | 15.91%                 | R 54.00                        | 20.70%                 | R 59.96                        | 11.03%                             | R 65.95                        | 10.00%                             | R 71.21                        | 7.98%                              |
| Additional charge                                 |           | R 35.00                         | 20.69%                 | R 42.00                        | 20.00%                 | R 46.63                        | 11.03%                             | R 51.30                        | 10.00%                             | R 55.39                        | 7.98%                              |
| Testing of cables, switchgear, et cetera          | 20.1      | R 954.00                        | 8.04%                  | R 1,016.01                     | 6.50%                  | R 1,117.61                     | 10.00%                             | R 1,229.37                     | 10.00%                             | R 1,327.48                     | 7.98%                              |
|   | 20.2      | R 447.00                        | 7.88%                  | R 476.06                       | 6.50%                  | R 523.66                       | 10.00%                             | R 576.03                       | 10.00%                             | R 621.99                       | 7.98%                              |
| Automatic Vending Machine Cards                   | 21.1      | R 22.00                         | 7.96%                  | R 23.43                        | 6.50%                  | R 25.77                        | 10.00%                             | Discontinue                    |                                    | Discontinue                    |                                    |
|   | 21.2      | R 60.00                         | 8.16%                  | R 63.90                        | 6.50%                  | R 70.29                        | 10.00%                             | R 25.00                        | -64.43%                            | R 27.00                        | 7.98%                              |
| <b>Network contribution charges</b>               | <b>23</b> | <b>R/kVA</b>                    |                        | <b>R/kVA</b>                   |                        | <b>R/kVA</b>                   |                                    | <b>R/kVA</b>                   |                                    | <b>R/kVA</b>                   |                                    |
| At an 88kV intake station                         | 23.1      | R 38.00                         | 19.23%                 | R 38.00                        | 0.00%                  | R 44.00                        | 15.79%                             | R 39.00                        | -11.36%                            | R 41.00                        | 5.13%                              |
| At 11kV at an 88/11kV station                     | 23.2      | R 746.00                        | 595.76%                | R 746.00                       | 0.00%                  | R 794.00                       | 6.43%                              | R 836.00                       | 5.29%                              | R 910.00                       | 8.85%                              |
| At 11kV downstream of an 88/11kV station          | 23.3      | R 976.00                        | 653.09%                | R 1,133.00                     | 16.09%                 | R 1,438.00                     | 26.92%                             | R 1,544.00                     | 7.37%                              | R 1,648.00                     | 6.74%                              |
| At low voltage                                    | 23.4      | R 1,429.00                      | 470.03%                | R 1,590.00                     | 11.27%                 | R 2,081.00                     | 30.88%                             | R 2,205.00                     | 5.96%                              | R 2,463.00                     | 11.70%                             |
| Average estimated cost for electrical connections | 24        |                                 |                        |                                |                        |                                |                                    |                                |                                    |                                |                                    |

**DEPOSITS**

| CATEGORY                                     | TYPE          | PROPOSED<br>TARIFF<br>39,995.00 | PERCENTAGE<br>INCREASE | PROPOSED<br>TARIFF<br>39,995.00 | PERCENTAGE<br>INCREASE | PROPOSED<br>TARIFF<br>39,995.00 | PERCENTAGE<br>INCREASE | PROPOSED<br>TARIFF<br>R 39,995.00 | PERCENTAGE<br>INCREASE | PROPOSED<br>TARIFF<br>R 39,995.00 | PERCENTAGE<br>INCREASE |
|--|---------------|---------------------------------|------------------------|---------------------------------|------------------------|---------------------------------|------------------------|-----------------------------------|------------------------|-----------------------------------|------------------------|
| <b>OWNERS OF:</b>                            | <b>22.5.1</b> | 22.55%                          |                        | 20.38%                          |                        | 11.03%                          |                        | 10.00%                            |                        | 10.00%                            |                        |
| Residential<br>properties and town<br>houses | 22.5.1.1      | R 1,186.00                      | 15.03%                 | R 1,427.67                      | 20.38%                 | R 1,585.14                      | 11.03%                 | R 1,743.66                        | 10.00%                 | R 1,918.02                        | 10.00%                 |
| Flats  | 22.5.1.2      | R 716.00                        | 14.93%                 | R 862.00                        | 20.39%                 | R 957.08                        | 11.03%                 | R 1,052.79                        | 10.00%                 | R 1,158.07                        | 10.00%                 |
| Small Holdings                               | 22.5.1.3      | R 940.00                        | 15.06%                 | R 1,132.00                      | 20.43%                 | R 1,256.86                      | 11.03%                 | R 1,382.55                        | 10.00%                 | R 1,520.80                        | 10.00%                 |
| <b>TENANTS OF:</b>                           | <b>22.5.2</b> |                                 |                        |                                 |                        |                                 |                        |                                   |                        |                                   |                        |
| Residential<br>properties and town<br>houses | 22.5.2.1      | R 1,695.00                      | 14.99%                 | R 2,040.00                      | 20.35%                 | R 2,265.01                      | 11.03%                 | R 2,491.51                        | 10.00%                 | R 2,740.66                        | 10.00%                 |
| Flats  | 22.5.2.2      | R 910.00                        | 15.19%                 | R 211.87                        | -76.72%                | R 444.93                        | 110.00%                | R 489.42                          | 10.00%                 | R 538.36                          | 10.00%                 |
| Small Holdings                               | 22.5.2.3      | R 1,695.00                      | 14.99%                 | R 2,041.00                      | 20.41%                 | R 2,266.12                      | 11.03%                 | R 2,492.73                        | 10.00%                 | R 2,742.01                        | 10.00%                 |